

**FPL's Responses to
Staff's Fifth Set of Interrogatories
(Nos. 170, 173, 175, 177,
178, 180, 182, and 184-187)**

Q.

For questions 170-172, please refer to witness Reed's testimony, beginning on page 23, regarding the SAIDI, SAIFI, and CAIDI metrics.

Please state whether good or mild weather patterns contribute to apparent improvements in these metrics compared to rainy and windy weather patterns.

A.

While the effects of weather, both good and bad, have an impact on reliability metrics, Witness Reed did not conduct any such analysis. Because the analysis includes all Investor-owned utilities in Florida, all of these Florida utilities' service territories are impacted by similar non-excludable weather patterns/events over time.

Q.

For questions 173-175, please refer to witness Hardy's direct testimony on page 11, lines 10 through 21.

What is the definition of "superior level of reliability?"

A.

FPL's use of the phrase "superior level of reliability" is associated with comparing its historical SAIDI performance to other electric utilities' (e.g., other Florida IOUs or the 31 utilities in the Davies' Benchmarking study) SAIDI performance. These comparisons indicate FPL's SAIDI performance is "of higher rank" and "better" than the other utilities – both words/phrases that are contained in standard dictionary definitions of superior.

**Florida Power & Light Company
Docket No. 120015-EI
Staff's Fifth Set of Interrogatories
Interrogatory No. 175
Page 1 of 1**

Q.

For questions 173-175, please refer to witness Hardy's direct testimony on page 11, lines 10 through 21.

Was there an independent third party verification of the results of the Davies Consulting, Inc., benchmarking study, and if so, who was the third party?

A.

No.

Q.

Distribution Reliability: Please refer to witness Hardy's direct testimony on page 13, lines 12 through 15. Please explain in detail the analysis FPL uses in identifying and targeting feeders for review. In your response, please state what criteria determines whether a feeder is selected for "corrective measures?"

A.

See page 95, Item No. 18, of FPL's Annual March 1 "Status Report/Update" filing dated March 1, 2012.

THREE PERCENT FEEDER LIST

17. Identify whether any feeders appear on the 3% listing more than once within a consecutive five-year period and any actions implemented to improve feeder performance.

Nine of the 85 feeders on the 3% Feeder List have appeared more than once within a five year period.

See FPL's responses to Distribution Reliability Question numbers 16 and 18 for actions that FPL has taken to address these feeders.

18. The process used to identify and select the actions to improve the performance of feeders in the 3% feeder list, if any.

FPL evaluates feeder performance on a daily basis and has addressed feeders on this list through its "Priority Feeder" program and one or more of its reliability programs.

FPL's Priority Feeder program addresses feeders based on a 12 MOE list of feeders ranked by performance based on feeder interruptions, momentaries, number of customers served and causes of interruptions. Once the Priority Feeders are identified, a reliability analysis, planning infrastructure review, and field condition assessment will take place, all in collaboration with the many operations and centralized support groups.

19. 2012 activities and budget levels directed at improving feeder performance.

See response to Distribution Reliability Item No. 16.

Q.

For questions 178-181, referring to witness Reed's direct testimony on page 23, lines 1 through 23, please answer the following questions:

What are the benchmarks used by FPL to determine adequate service in regards to SAIFI, CAIDI and SAIDI?

A.

FPL does not have clearly established delineations or benchmarks for determining "adequate" or "superior" service in regards to SAIDI, SAIFI and CAIDI. However, as stated in testimony, FPL believes its SAIDI results (the best overall reliability indicator since it encompasses SAIFI and CAIDI), compare very favorably to others – either in Florida or nationally.

Q.

For questions 178-181, referring to witness Reed's direct testimony on page 23, lines 1 through 23, please answer the following questions:

Do FPL's benchmarks match or exceed the industry benchmarks for SAIFI, CAIDI and SAIDI?
Please provide a reference for the industry benchmarks.

A.

Please see Exhibit JJR-5 Pages 8-10.

Q.

For questions 182-185, witness Dewhurst's direct testimony on page 47, lines 10 through 23, suggests the Commission create an incentive of an additional 25 basis points to the authorized ROE for utilities regulated by the FPSC that achieve "superior customer value."

Please explain how the Commission would objectively assess the "sustainability of performance in order to avoid providing an incentive for temporary but unsustainable performance."

A.

For each attribute of customer value (or "performance metric") that the Commission chooses to include in its overall consideration of customer value the Commission should examine multiple years of history and should consider how consistent the performance has been relative to one or more appropriate benchmarks. Multiple years of consistently outperforming multiple relevant benchmarks, as FPL has done, should provide strong support for the authorization of a performance adder. To be clear, Mr. Dewhurst is not proposing a formulaic approach, he is proposing that the Commission exercise its judgment. But that judgment should be based on objective factors (measures of performance that have clear linkage to customer value), applied consistently from case to case, and incorporating a multi-year perspective. How many years to consider must depend on the particular circumstances, as must the deterioration of consistency. In addition, an isolated or unusual event with regard to a particular metric, or a metric in which FPL has not sustained consistently strong performance, should be considered in the context of an overall level of performance across many factors. Finally, because the Commission would only be granting the 25 bps to the extent that FPL's typical residential bill remains the lowest in Florida, sustainability (or the lack thereof) would be self-defining insofar as whether the Company continued to receive the performance award.

Q.

For questions 182-185, witness Dewhurst's direct testimony on page 47, lines 10 through 23, suggests the Commission create an incentive of an additional 25 basis points to the authorized ROE for utilities regulated by the FPSC that achieve "superior customer value."

Is the "superior customer value" determinant a yearly calculation, and who performs the calculation?

A.

As indicated in Witness Dewhurst's testimony, FPL is proposing that the ROE performance factor be authorized based on the superior customer value delivered but made contingent on FPL maintaining the lowest typical bill in the state which takes into account the importance of using a mechanism that can be readily administered and easily understood by customers.

In the event that the ROE adder is awarded to FPL, then the mechanics of measuring that calculation are outlined in Witness Deaton's testimony (page 23, line 14 – page 24, line 3) as follows:

"Each September, in conjunction with FPL's annual fuel filing, FPL will prepare and submit to the Commission a comparison of its typical residential bill to the other Florida utilities for the prior 12 months. The comparison will be based on publicly available data from the Commission web site, the FMEA bill survey, the JEA bill survey, and the Reedy Creek Improvement district web site.

If the comparison shows that FPL's typical residential bill is not the lowest on average over the past 12 months, FPL will propose to reduce rates by 0.040¢ per kWh effective January 1 of the following year. If, in subsequent years, FPL's typical residential bill is again the lowest on average for the prior 12 months, FPL would propose to reinstate the ROE Performance adder and increase rates by 0.040¢ per kWh effective January 1 of the following year."

Thus, in the event that FPL is awarded the 25 bps adder, an annual measurement calculation is made in order to determine if the Adder may remain in place.

Q.

For questions 182-185, witness Dewhurst's direct testimony on page 47, lines 10 through 23, suggests the Commission create an incentive of an additional 25 basis points to the authorized ROE for utilities regulated by the FPSC that achieve "superior customer value."

What happens when a utility fails to meet the "superior customer value" for one year, for two years, for three years and for additional years?

A.

In this specific instance, because FPL has proposed the maintenance of the performance award so long as FPL maintains the lowest bill in the state, the implementation is straightforward. See FPL's response to Staff's Fifth Set of Interrogatories No. 184.

Q.

Please refer to MFR B-8, page 4, line 9, WCEC Unit 3. The monthly plant balance increases from \$814,458,000 in December 2012 to \$823,056,000 in September 2013. In October 2013 the monthly plant balance decreases to \$810,332,000 and continues to decrease to \$770,248,000 (November 2013) and increases slightly to \$771,204,000 in December 2013. Please explain the causes of the decrease in plant that begins in October 2013. In your response, please explain with specificity whether FPL expects the level of plant to remain at the December 2013 level going forward (2014 and beyond).

A.

During a power plant's scheduled routine maintenance to sustain the reliability and availability of the plant, some parts are removed from service (retired), refurbished, and placed back into service at a later date. This process can take a few weeks or several months to complete. The plant balance is projected to be reduced for WCEC Unit 3 in October 2013 and November 2013 due to scheduled retirements related to parts to be refurbished. The refurbished parts are projected to be placed back into service in April and May 2014 which will cause the plant balance to increase above the December 2013 level. This type of activity reoccurs in the future according to the maintenance schedule.

Q.

Please refer to MFR B-10, page 4, line 12, WCEC Unit 3. The accumulated depreciation balance increases from \$31,851,000 in December 2012 to \$52,166,000 in September 2013. In October 2013 the accumulated depreciation balance decreases to \$46,173,000 and continues to decrease to \$23,779,000 (November 2013) and increases slightly to \$25,899,000 in December 2013. Please explain the causes of the decrease in accumulated depreciation balance that begins in October 2013. In your response, please explain with specificity whether FPL expects the level of accumulated depreciation to remain at the December 2013 level going forward (2014 and beyond).

A.

As also stated in FPL's response to Staff Fifth Set of Interrogatories No. 186, during a power plant's scheduled routine maintenance to sustain the reliability and availability of the plant, some parts are removed from service (retired), refurbished, and placed back into service at a later date. This process can take a few weeks or several months to complete. The decrease in accumulated depreciation for WCEC Unit 3 in October and November 2013 is due to scheduled retirements related to parts to be refurbished, offset with normal depreciation activity of plant balances. The gross plant in service balance, offset by salvage value, is debited to accumulated depreciation upon retirement of these parts. FPL expects the level of accumulated depreciation to increase from the December 2013 level due to normal depreciation activity, except in cases similar to this example where parts to be refurbished are retired.

AFFIDAVIT

Sponsor:

Nicholas A. Vlides
Nicholas Vlides

State of Florida

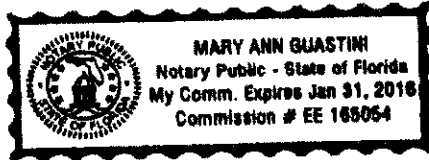
County of Palm Beach

I hereby certify that on this 22 day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Nicholas Vlides**, who is personally known to me, and he acknowledged before me that he sponsored the answer(s) to **Interrogatory No. 182, 183, 184 and 185** from **Staff's Fifth Set of Interrogatories** to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

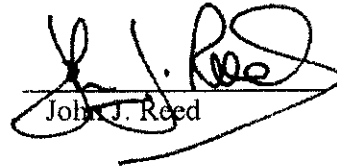
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 22 day of May, 2012.

Mary Ann Guastini
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT


John J. Reed

Commonwealth of Massachusetts)

County of Middlesex)

I hereby certify that on this 21st day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **John J. Reed**, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 166 - 172 and 178 - 181 from Florida Public Service Commission Staff's Fifth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

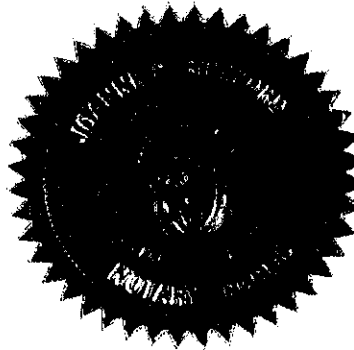
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 21st day of May, 2012.


Notary Public, Commonwealth of Massachusetts

Notary Stamp:



JOANNE P. BICKFORD
NOTARY PUBLIC
COMMONWEALTH OF MASSACHUSETTS
MY COMMISSION EXPIRES
OCTOBER 15, 2015



AFFIDAVIT

Robert E. Barrett, Jr.
(Robert E. Barrett, Jr.)

State of Florida)

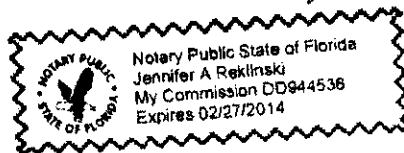
County of Palm Beach)

I hereby certify that on this 22nd day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Robert E. Barrett, Jr., who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 186 and 187 from Staff's Fifth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

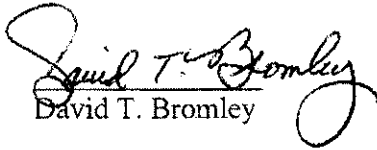
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 22nd day of May, 2012.

Jennifer A. Reklinski
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

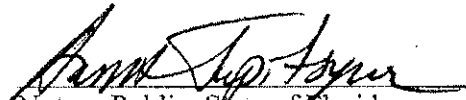

David T. Bromley

State of Florida)

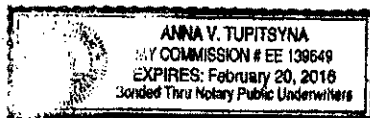
County of Broward)

I hereby certify that on this 16th day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared David T. Bromley, who is personally known to me, and he acknowledged before me that he sponsored the answers to Interrogatories 173-177 from the Florida Public Service Commission Staff's Fifth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 16th day of May, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Pamela L. Metz
Pamela L. Metz

State of Florida)

County of Palm Beach)

I hereby certify that on this 21st day of July, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Pamela L. Metz, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 158-165 from Staff's 5th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 21st day of July, 2012.



Jo Retha Forbes
Notary Public, State of Florida

Notary Stamp:

**FPL's Responses to
Staff's Sixth Set of Interrogatories
(Nos. 188-202, 211, 213-228,
232-236, and 239)**

Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 188
Page 1 of 1

Q.

Please indicate the total amounts expensed annually for pole inspections from 2005 through 2011, and 2012 and the projected expense for the 2013 test year.

A.

Since implementing FPL's currently approved 8-year pole inspection program in May 2006, annual actual/projected expense for the years 2006-2013 associated with pole inspections (including associated remediation/replacements) are (in millions): 2006 - \$3.9; 2007 - \$8.6; 2008 - \$12.7; 2009 - \$10.9; 2010 - \$10.7; 2011 - \$17.5; 2012 - \$14.6; and 2013 - \$14.0.

Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 189
Page 1 of 1

Q.

Please identify the total number of poles failing inspection, by year, from 2005 through 2011.

A.

Since implementing its currently approved 8-year pole inspection in May 2006, the total number of poles (wood and other) failing inspection by year are: 2006 – 8,785; 2007 – 9,801; 2008 – 10,040; 2009 – 15,243; 2010 – 15,636; and 2011 – 16,585.

Q.

For questions 190-195, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please refer to page 9, Table 1-1 entitled 2010 Wooden Pole Inspection Summary. Please explain why FPL did not complete the total number of pole inspections that were planned for 2010.

A.

FPL established an aggressive target for 2010 that, ultimately, it was unable to achieve. However, in 2010, FPL still inspected approximately one eighth of its poles.

Q.

For questions 190-195, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please state whether FPL is on target to complete its 8-year inspection cycle for wooden poles. If FPL is not on target with an 8-year inspection cycle for wooden poles, please explain what steps FPL is taking to rectify the situation.

A.

FPL is on target to complete its first 8-year inspection cycle for wooden poles.

Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 192
Page 1 of 1

Q.

For questions 190-195, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please indicate the percentage of poles that failed inspections for each year from 2005 through 2011.

A.

Since implementing FPL's currently approved 8-year pole inspection in May 2006, the percentage of all poles failing inspection by year are: 2006 – 8%; 2007 – 7%; 2008 – 7%; 2009 – 11%; 2010 – 11%; and 2011 – 12%.

Q.

For questions 190-195, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please indicate the total amounts expended annually for tree trimming from 2005 through 2011, and for 2012 and the projected expense for the 2013 test year.

A.

Since implementing FPL's approved vegetation management plan, Storm Preparedness Initiative No. 1, in 2007, actual expenses for vegetation management for 2007-2011 and YTD April 2012 were (in millions): 2007 - \$65.2; 2008 - \$57.9; 2009 - \$52.6; 2010 - \$57.6; 2011 - \$60.6; and YTD April 2012 - \$20.9. Projected vegetation management expenses for 2013 are \$68.7 million.

Q.

For questions 190-195, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please indicate the total lateral miles trimmed annually from 2005 through 2011, and the projected miles for the 2012 and the 2013 test year.

A.

FPL's actual annual lateral miles trimmed, resulting from implementing FPL's approved vegetation management plan, Storm Preparedness Initiative No. 1, for 2007-2011 were: 2007 - 2,215; 2008 - 2,078; 2009 - 2,768; 2010 - 2,741; and 2011 - 3,367. Projected lateral miles to be trimmed for 2012 and 2013 are 3,700.

**Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 195
Page 1 of 1**

Q.

For questions 190-195, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please indicate the total feeder miles trimmed annually from 2005 through 2011, and the projected miles for 2012 and the 2013 test year.

A.

FPL's annual feeder miles trimmed, resulting from implementing FPL's approved vegetation management plan, Storm Preparedness Initiative No. 1, in 2007, for 2007-2011 were: 2007 - 4,454; 2008 - 4,262; 2009 - 4,151; 2010 - 5,222; and 2011 - 4,337. Projected feeders miles trimmed for 2012 and 2013 are 4,300 and 4,800, respectively.

Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 196
Page 1 of 1

Q.

For questions 196-198, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please refer to page 11, Table 1-3, Vegetation Clearing From Feeder Circuits. This table shows that FPL completed its three-year feeder cycle at 101 percent. Please explain in detail if FPL is on schedule with its second three-year cycle. If the answer is no, please explain why not.

A.

Yes, FPL's three-year average trim cycle for feeders is on schedule.

**Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 197
Page 1 of 1**

Q.

For questions 196-198, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please explain in detail how FPL determines which feeders are to be trimmed each year. For example, are feeder miles trimmed by region, by customer class, or by vegetation growth?

A.

A feeder may be trimmed as a result of multiple initiatives, e.g., preventive maintenance (planned trimming primarily utilizing "last trim" dates to identify feeders to be trimmed in a given year), corrective maintenance (primarily customer trim requests and mid-cycle trimming), restoration (trimming to restore service) and support for system improvement/expansion projects (trimming to address vegetation impacting new or upgraded overhead distribution facilities).

Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 198
Page 1 of 1

Q.

For questions 196-198, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please indicate the total number of feeder miles that FPL maintains. Please state whether any feeder miles maintained by FPL are not trimmed due to the geographic area or for any other reason. If the answer to is yes, please explain why.

A.

FPL currently has approximately 13,600 miles of overhead feeders that it maintains. No, all overhead maintained feeder miles are capable of being trimmed in accordance with FPL's vegetation management plan.

Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 199
Page 1 of 1

Q.

For questions 199-202, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please refer to page 11, Table 1-4, Vegetation Clearing From Lateral Circuits. This table shows that FPL has trimmed 43.7 percent of the total lateral miles as of 2010. Please indicate the percentage of lateral miles trimmed as of 2011, and to date.

A.

In 2011, an additional 3,367 lateral miles were trimmed, increasing the total cumulative percentage of laterals trimmed/total laterals to 59%, since FPL initiated its approved 6-year average lateral trim cycle in 2007. As of April 2012, this cumulative percentage has increased to 64%.

Q.

For questions 199-202, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please explain in detail whether FPL is on schedule to meet a 2012 completion date for trimmed lateral miles. If the answer is no, please explain why FPL is not on schedule.

A.

Yes. FPL is on schedule to meet its approved plan to achieve a six-year lateral trim cycle by the beginning of 2013. FPL's planned/actual lateral trim miles for 2007-2012 is consistent with FPL's approved plan for Storm Preparedness Initiative No. 1 which was approved in 2007 (see Order No. PSC -07-0468-FOF-EI, Docket No. 060198-EI, dated May 30, 2007 and FPL Witness Manuel B. Miranda's testimony submitted in that proceeding). FPL's approved plan includes achieving a 6-year average lateral trim cycle by "gradually increasing the tree trimming workforce in order to diminish contractor overtime and premium startup costs. This approved plan allows FPL to achieve a 6-year average lateral trim cycle beginning in 2013" (see lines 1-5, page 13 of FPL Witness Manuel B. Miranda's testimony). On page 12 of that same testimony, FPL included a schedule that provided the number of lateral miles it planned to trim, by year, for the years 2007-2012. In that schedule, by the end of 2012, FPL was completing 1/6 of its lateral miles. Below are the planned miles to be trimmed, per FPL's testimony, and the actual miles trimmed for 2007-2011 along with the original and current plan for 2012:

	<u>Miles</u>	
	<u>Approved Plan</u>	<u>Actual</u>
2007	1,900	2,215
2008	2,000	2,078
2009	2,700	2,768
2010	3,100	2,741
2011	<u>3,300</u>	<u>3,367</u>
Subtotal	13,000	13,169
2012	3,700	3,700 (Plan)

Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 201
Page 1 of 1

Q.

For questions 199-202, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please state how many lateral miles FPL maintains.

A.

Currently, there are approximately 22,700 overhead lateral miles that FPL maintains.

**Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 202
Page 1 of 1**

Q.

For questions 199-202, please refer to the Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011 by the Florida Public Service Commission.

Please state whether any lateral miles that are maintained by FPL were not trimmed due to geographic location or any other reason. If the answer is yes, please explain in detail why these lateral miles were not trimmed.

A.

No. All lateral miles are maintained. However, FPL notes that, consistent with its approved plan, not all laterals have been trimmed yet.

Q.

For questions 211-221, please refer to Witness George K. Hardy's direct testimony.

Refer to page 5, lines 7 through 12. Please explain how SAIDI is measured. In your response explain what SAIDI range is considered superior, excellent, average, poor, etc.

A.

The calculation for determining SAIDI is provided on page 1 of the FPSC's Review of Florida Investor-Owned Electric Utilities 2010 Service Reliability Reports, dated November 2011. FPL does not have clearly established delineations for determining SAIDI results that are superior vs. excellent vs. poor, etc. However, as stated in testimony, FPL believes its SAIDI results, when compared to others – either in Florida or nationally – compare very favorably and are, therefore, superior or excellent. See also FPL's response to Staff's Fifth Set of Interrogatories No. 173.

Q.

For questions 211-221, please refer to Witness George K. Hardy's direct testimony.

Please refer to page 8, lines 4 through 10. Identify how many poles FPL has inspected in each year from 2005 through 2011.

A.

Since implementing its currently approved pole inspection plan in 2006, FPL has inspected the following poles/year: 2006 - 96,090; 2007 - 141,332; 2008 - 143,319; 2009 - 138,970; 2010 - 141,423; 2011 - 137,315.

**Florida Power & Light Company
Docket No. 120015-EJ
Staff's Sixth Set of Interrogatories
Interrogatory No. 214
Page 1 of 1**

Q.

For questions 211-221, please refer to Witness George K. Hardy's direct testimony.

Please state how many poles FPL plans to inspect for 2012 and the projected 2013 test year.

A.

FPL projects to inspect 137,430 poles annually in 2012 and 2013.

**Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 215
Page 1 of 1**

Q.

For questions 211-221, please refer to Witness George K. Hardy's direct testimony.

Please refer to page 8, lines 12 through 20. Is there a need for FPL to increase its trimming miles for laterals in 2012 in order to complete the six-year cycle?

A.

Yes. As stated on page 37 of FPL's Annual March Filing, dated March 1, 2012, FPL's plan is to trim 3,700 lateral miles in 2012. This is consistent with FPL's approved plan to achieve a six-year average cycle by the beginning of 2013. See also FPL's response to Staff's Sixth Set of Interrogatories No. 199.

Q.

For questions 211-221, please refer to Witness George K. Hardy's direct testimony.

Please refer to page 9, lines 1 through 2. FPL's updated hardening plans are due in 2013. Does FPL plan to change or modify any of its hardening plans in its 2013 filing? If so, please describe what changes are being considered and why.

A.

Currently, FPL does not have any plans to change or modify any of the key components (e.g., FPL's 3-prong hardening approach) contained in its currently approved hardening plans.

Q.

For questions 211-221, please refer to Witness George K. Hardy's direct testimony.

Refer to page 9, lines 14 through 19. Please state the cumulative percentage of feeders that have been hardened to EWL as of 2011.

A.

Through 2011, approximately 9% (238/2700) of FPL's overhead feeders have been hardened to EWL.

Q.

For questions 211-221, please refer to Witness George K. Hardy's direct testimony. Refer to page 9, lines 14 through 19. Please state the cumulative percentage of feeders that have been hardened to EWL as of 2011.

A.

Since implementing its approved hardening plan in 2007, FPL has hardened, by year, the following number of Critical Infrastructure Facilities (e.g., hospitals and 911 centers) to EWL: 2006 – 13 (pilot projects); 2007 – 38; 2008 – 52; 2009 – 69; 2010 – 38; 2011 – 28; YTD April 2012 – 3 (on target to complete 2012 plan of 27).

Q.

For questions 211-221, please refer to Witness George K. Hardy's direct testimony. Please refer to page 12, lines 3 through 11. Prior to the implementation of Initiative 1, did FPL have in place a distribution facility trim schedule? If yes, please describe the plan that was previously in place.

A.

Yes. Prior to implementing its currently approved 3-year average trim cycle for feeders and 6-year average trim cycle for laterals, FPL's vegetation management program consisted of a 3-year average trim cycle for feeders and a lateral trim program that was reliability-based.

Q.

For questions 211-221, please refer to Witness George K. Hardy's direct testimony. Has the implementation of Initiative 1 resulted in a reduction in the number of vegetation-related distribution complaints?

A.

No, total vegetation-related complaints have increased since FPL began to implement its 6-year average trim cycle for laterals - lines that are more prevalent throughout customers neighborhoods (as compared to feeders, which are more prevalent on major thoroughfares) . This is not inconsistent with FPL's experience which indicates that, generally, customers prefer less vs. more trimming of their trees.

Q.

For questions 211-221, please refer to Witness George K. Hardy's direct testimony. Please refer to page 13, line 12. Does FPL have in place a priority lateral program similar to its priority feeder program? If yes, please describe the program. If no, please explain why FPL only focuses on feeders.

A.

No. Currently, FPL does not have a priority lateral program in place. FPL's focus, to date, has been on feeders since, on average, a feeder serves over 40 times more customers than a lateral (1,450 vs. 35) and, historically, approximately 70% of all customers interrupted (CI) result from feeder interruptions.

Q.

Refer to MFR Schedule B-6, Jurisdictional Separation Factors-Rate Base for the "Projected Test Year 12/31/13." Referring to page 9 of 13, Column 3, line 22- Other Regulatory Assets- Other. Please identify the regulatory assets included in this account totaling \$217,480,000.

A.

The Other Regulatory Assets- Other total of \$217,480,000 on MFR B-6, page 9 of 13, line 22, column 2 represents primarily regulatory assets relating to federal income taxes accounted for under Financial Accounting Standard (FAS) 109 of approximately \$201,173,000. The remaining balance of approximately \$16,307,000 represents various other smaller regulatory assets.

Q.

Refer to page 9 of 13, Column 3, line 24-Other Regulatory Assets-Underrecovered Franchise Fee. Please provide a detailed explanation as to why the franchise fee underrecovery in the amount of \$2,545,000 is included in the projected test year.

A.

The Other Regulatory Assets-Underrecovered Franchise Fee forecasted balance of \$2,545,000 is included in the projected test year and is appropriately not excluded from rate base as interest is not charged to the municipalities. Since the under recovered franchise fees balance of \$2,545,000 in FERC account 182.306, and the over recovered franchise fees balance of (\$5,456,000) in FERC account 254.307 do not receive a separate return, the working capital balances simply reflect timing differences between what FPL has collected and what FPL should have collected and should remain in rate base. FPL does not project the over or under recovery activity of franchise fees, but rather projects the last historical balance forward to future periods. Therefore, FPL has projected a net over recovered Franchise Fee liability balance of (\$2,911,000) in the test year 2013 reducing rate base and revenue requirements.

Please see FPL's response to Staff's Seventh Request for Production of Documents No. 43 for the monthly balances and 13 month average calculation of the under and over recovered franchise fees included in the test year 2013.

Q.

Refer to MFR Schedules B-2 and B-6, page 3 of 9, line 8 and page 10 of 13, line 7, respectively. For Schedule B-2, on page 3 of 9, line 8, the total adjustment amount for Net Underrecovered Fuel, Capacity, ECCR, and ECRC is \$90,508,000. Please explain why the \$596,000 of underrecovered ECRC costs as shown on page 10 of 13, line 7 of Schedule B-6 is not included in the \$90,508,000 adjustment to rate base.

A.

Only net clause underrecovery balances are adjusted from rate base working capital. The environmental clause has a net clause overrecovery balance of -\$1,890,000 consisting of the \$596,000 on page 10, line 7 and -\$2,486,000 on page 13, line 15 on MFR B-6 for the 2013 Test Year. Therefore, it is not included in the \$90,508,000 net underrecovered clause adjustment reflected on MFR B-2, page 3 of 9, line 8.

Q.

With respect to the Canaveral Step increase discussed by Witness Deaton on page 22 of her prefiled direct testimony, please explain why the step increase is allocated to the base energy charge only for all rate classes, as opposed to the energy and demand charges.

A.

Please see FPL's response to SFHHA's First Set of Interrogatories No. 56. Applying the step increase to energy charges rather than demand charges is administratively efficient, matches the cost with the benefit in fuel savings, and helps to mitigate the bill impacts to low load factor customers.

Q.

With respect to the CDR administrative adder discussed in Witness Deaton's testimony, Exhibit RDB-6, please explain the decrease in the adder.

A.

The CDR adder was updated for current costs, which are less than the costs at the time the rate was established. The CDR adder is cost based. As explained in RBD-6 14:22 - 15:2, the CDR adder is calculated by taking the difference in the applicable CILC customer charge and the CDR customer's applicable tariff customer charge.

For GSD(T)-1 class, the adder = CILC1G customer charge of \$100 - GSD(T)-1 customer charge of \$25.00 = \$75

For GSLD(T)-1 class, the adder = CILC1D customer charge of \$150 - GSLD(T)-1 customer charge of \$25.00 = \$125

For GSLD(T)-2 class, the adder = CILC1D customer charge of \$150 - GSLD(T)-2 customer charge of \$100.00 = \$50

For GSLD(T)-3 class, the adder = CILC1T customer charge of \$1975 - GSLD(T)-3 customer charge of \$1500.00 = \$475

Q.

Please explain in detail the methodology FPL used to calculate the proposed Transformation Rider credit as shown in MFR No. E-14, Attachment 2, page 27. In your response, please state whether the credit is cost based.

A.

The Transformation Rider rate credit (the credit), which is cost based, is calculated by dividing the revenue requirements for Distribution - Secondary Transformers by the estimated connected transformer rating divided by 12 months/year = $(\$212,882k / 63,726 \text{ MVA} / 12 = \$0.28/\text{kW}$ per month).

Note that the revenue requirements used in the calculation on MFR No. E-14, Attachment No. 2, page 27 was from a draft of MFR E-6b and does not match the final amount shown in MFR E-6b exactly (see MFR E-6b, Attachment No. 2 of 2, page 1 of 12, line 17). However, the resulting credit is not impacted. Also note that FPL inadvertently used the 2012 estimated transformer MVA rating rather than the 2013 estimate (65,617). Use of the 2013 estimate would lower the credit to \$0.27, however FPL does not propose to modify the credit as filed.

Q.

Please discuss and show the methodology FPL used to calculate the temporary construction service charges shown on tariff sheet No. 4.030.

A.

See pages 5 and 6 of 8 of MFR E-7 for explanations and calculations of the charges. This same methodology has been utilized for the last several FPL rate cases.

Q.

Distribution Reliability: Various witnesses stated FPL provides "superior", "excellent" and "reliable" service in their March 19, 2012, direct testimony. [examples include Avera p. 5; Dewhurst p. 43; Hardy p. 12; Reed p. 34; Ousdahl p. 26, 33; Santos p. 4] However, staff's review of the testimony did not discover a clear definition or guidance of what is or is not superior, excellent, or reliable service. The "Review of Florida's Investor-Owned Electric Utilities 2010 Service Reliability Report", dated November 2011, depicts FPL's historical distribution performance in Figures 3-1 through 3-8, for purposes of seeking clarification of FPL's policies, practices, and definitions as reflected in the all of the witnesses direct testimony please respond to the following:

Using the definition of "superior", as used by FPL's witnesses, please provide a listing for each of the performance metrics that states each respective metric value that, above which, would indicate FPL was not providing "superior" service in the years included in the Commission's report identified above.

A.

As stated in FPL's response to Staff's Sixth Set of Interrogatories No. 211, FPL's use of the phrase "superior level of reliability" is associated with comparing its historical SAIDI performance to other electric utilities' (e.g., other Florida IOUs or the 31 utilities in the Davies' Benchmarking study) SAIDI performance. These comparisons indicate FPL's SAIDI performance is "of higher rank," and "better" than the other utilities – both words/phrases that are contained in standard dictionary definitions of "superior." FPL's claim to providing superior reliability is based upon its SAIDI performance, a useful standard industry measure of how much time customers are out of service, and the best overall indicator of reliability since it is the product of two other standard industry metrics, SAIFI and CAIDI. On pages 65-73 of the FPSC's Review of Florida's Investor-Owned Electric Utilities 2010 Service Reliability Report", dated November 2011, inter-utility comparisons for various reliability performance and reliability-related complaint metrics are provided. These comparisons show that FPL's reliability and complaint performance results compare very favorably to the other Florida IOU's, especially for 2010, the most recent year for reported comparative data. The only metric on which FPL does not compare favorably vs. the other Florida IOUs is L-Bar. This consistent strong performance, especially with respect to SAIDI - the best overall indicator of reliability - clearly qualifies FPL's reliability as "superior."

Q.

Using the definition of "excellent", as used by FPL's witnesses, please provide a listing for each of the performance metrics that states each respective metric value that, above which, would indicate FPL was not providing "excellent" service in the years included in the Commission's report identified above.

A.

FPL uses "excellent" as a synonym for superior. See FPL's response to Staff's Sixth Set of Interrogatories No. 232.

Q.

Using the definition of "reliable", as used by FPL's witnesses, please provide a listing for each of the performance metrics that states each respective metric value that, above which, would indicate FPL was not providing "reliable" service in the years included in the Commission's report identified above.

A.

See FPL's response to Staff's Sixth Set of Interrogatories No. 232. By providing superior reliability, FPL clearly meets the test of providing "reliable" service. Moreover, FPL's 2007-2011 SAIDI average of 75 minutes means that, on average, FPL customers have power available to them for approximately 99.99% of the time. This is a further indication that FPL's electric service is "reliable".

Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 235
Page 1 of 1

Q.

Please provide a listing describing specific FPL actions taken between 2008 and year-end 2010, if any, specifically directed at achieving the trends shown in Figures 3-1 through 3-8. Include in your response the annual budgeted and actual program expense levels.

A.

All of FPL's reliability initiatives are implemented to achieve improved reliability performance, irrespective of a reliability or complaint metric's trend (positive or negative). Below is the list of the reliability initiatives provided and described in Exhibit GKH-2, along with associated budget/actual expenses for 2008-2010. Each of the programs listed below would have an impact on the final results/trends shown in Figures 3-1 through 3-8.

Program	2008 \$		2009 \$		2010 \$	
	Actual	Budget	Actual	Budget	Actual	Budget
Hardening Plan *	5,178,354	6,248,950	6,560,934	6,892,427	2,888,114	3,660,858
Pole Inspections *	12,654,048	14,417,530	10,896,010	13,023,779	10,662,172	15,063,872
Vegetation Management *	57,936,677	63,400,000	52,650,362	68,300,000	57,600,257	61,489,010
Feeder/Lateral Cable	1,498,387	1,552,200	1,088,246	1,407,291	2,210,231	1,762,391
Priority Feeders	2,403,385	1,543,556	1,360,064	944,027	1,229,333	2,176,652
Overhead Line Inspections	1,443,495	2,652,326	732,436	1,073,546	1,624,333	3,379,593
Vault Inspections	892,515	1,273,754	665,460	1,119,777	1,280,230	1,908,992
Submarine Cable			2,327	111,205	4,999	
VAR Management	496,598	1,139,486	389,188	1,462,239	215,008	350,105
Switch Cabinets	25,840	63,084	10,223	98,099	16,828	
Handhole Inspections	3,050,431	1,262,591	2,905,849	4,373,580	2,900,077	2,818,997
Small Wire Replacement	9,515		219		527	
Cathodic Protection	33,369	227,400		201,044	167,778	57,100
System Expansion	1,098,237	2,389,395	412,676	1,749,711	235,976	188,735

* Hardening/Storm Preparedness programs which also provide day-to-day reliability benefits

Florida Power & Light Company
Docket No. 120015-EI
Staff's Sixth Set of Interrogatories
Interrogatory No. 236
Page 1 of 1

Q.

Please provide a listing describing specific FPL actions taken between 2008 and year-end 2010, if any, specifically directed at reversing any negative trends shown in Figures 3-1 through 3-8. Include in your response the annual budgeted and actual program expense levels.

A.

See FPL's response to Staff's Sixth Set of Interrogatories No. 235.

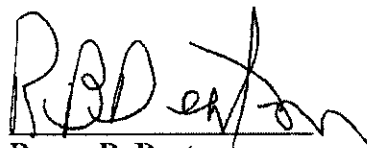
Q.

Please refer to witness Reed, at page 34, line 12. Witness Reed states "FPL has done an exceptional job of controlling costs . . ." Please provide a listing of the documents witness Reed relies on to make this statement.

A.

This statement is based on a review of economic trends in terms of the cost of labor and materials as published by the Bureau of Labor Statistics, as well as a review of recent revenue growth as shown in FERC Form 1 filings. These two factors have put enormous pressure on FPL to control its cost of doing business. Even under these increased pressures, an analysis of non-fuel operational and maintenance expenses, which is the best indicator of a company's ability to control costs, shows that FPL outperformed its peers consistently over the past 10 years.

AFFIDAVIT



Renae B. Deaton

State of Florida

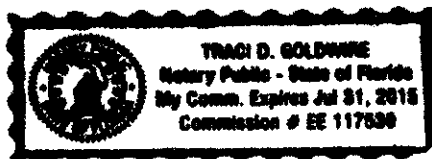
County of Palm Beach

I hereby certify that on this 17th day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Renae B. Deaton, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 225, 226, 227 from Staff's Sixth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

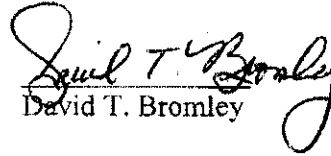
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 17th day of May, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT


David T. Bromley

State of Florida)

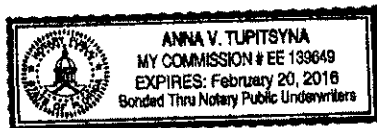
County of Broward)

I hereby certify that on this 16th day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared David T. Bromley, who is personally known to me, and he acknowledged before me that he sponsored the answers to Interrogatories 188-221, 228 and 232-237 from the Florida Public Service Commission Staff's Sixth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on his personal knowledge.

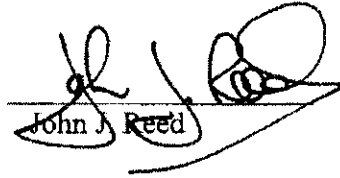
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 16th day of May, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT



John J. Reed

Commonwealth of Massachusetts)

County of Middlesex)

I hereby certify that on this 21st day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **John J. Reed**, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 238 - 239 from Florida Public Service Commission Staff's Sixth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

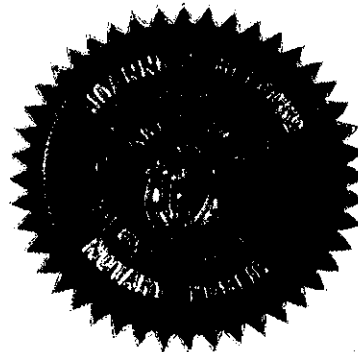
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 21st day of May, 2012.


Notary Public, Commonwealth of Massachusetts

Notary Stamp:



JOANNE P. BICKFORD
NOTARY PUBLIC
COMMONWEALTH OF MASSACHUSETTS
MY COMMISSION EXPIRES
OCTOBER 15, 2015



AFFIDAVIT

Kim Ousdahl

Kim Ousdahl

State of Florida)

County of Palm Beach)

I hereby certify that on this 21 day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 224 and 229-231 from Staff's 6th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 21 day of May, 2012.

Nicole Andrea Gregory
Notary Public, State of Florida

Notary Stamp:



NICOLE ANDREA GREGORY
NOTARY PUBLIC
STATE OF FLORIDA
Comm# EE173212
Expires 2/26/2016

AFFIDAVIT

Robert E Barrett Jr
(Robert E. Barrett, Jr.)

State of Florida)

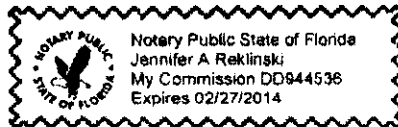
County of **Palm Beach**)

I hereby certify that on this 22nd day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robert E. Barrett, Jr.**, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 222 and 223 from **Staff's Sixth** Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 22nd day of May, 2012.

Jennifer A. Reklinski
Notary Public, State of Florida

Notary Stamp:



**FPL's Responses to
Staff's Seventh Set of Interrogatories
(Nos. 240, 241, 242
(CONFIDENTIAL), 243-249,
260-274, 277-279, and 284-293)**

**Florida Power & Light Company
Docket No. 120015-EI
Staff's Seventh Set of Interrogatories
Interrogatory No. 240
Page 1 of 1**

Q.

For questions 240-249, please refer to FPL's response to SFHHA's First Set of Interrogatories, Interrogatory No. 129, Attachment No. 2, pages 1 and 2.

The Company stated that the Fort Drum Plant was purchased to construct a power facility in future periods. Please explain in detail what plans FPL has made for the construction of the power facility, such as, proposed date of construction and determination of need.

A.

Please see Attachment No. 1 to FPL's response to Staff's Seventh Set of Interrogatories No. 249 for a discussion of FPL's plans for the Fort Drum site. As discussed in that response, FPL does not currently have a specific expected in-service date for generation facilities at this site. Rather, FPL acquired the site in order to have definite, secure access to a desirable location to support future generation expansion. As such, FPL does not currently have a proposed date of construction or determination of need.

Q.

For questions 240-249, please refer to FPL's response to SFHHA's First Set of Interrogatories, Interrogatory No. 129, Attachment No. 2, pages 1 and 2.

Please provide a listing of the additional lands included in the Hendry County land purchase, the number of acres, amount paid, and date(s) purchased.

A.

Please see FPL's response to Staff's Third Set of Interrogatories No. 57. FPL expects to purchase the Hendry County land (Parcels A-B) during 2012 and 2013 for a total cost of approximately \$70 million.

Q.

For questions 240-249, please refer to FPL's response to SFHHA's First Set of Interrogatories, Interrogatory No. 129, Attachment No. 2, pages 1 and 2.

Please explain in detail why it is necessary to have water rights for the McDaniel site. In your response, identify the cost of the water rights, if any.

A.

See Attachment No. 1.

The attachment responsive to this interrogatory is confidential and will be made available to Staff for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

Q.

For questions 240-249, please refer to FPL's response to SFHHA's First Set of Interrogatories, Interrogatory No. 129, Attachment No. 2, pages 1 and 2.

Please explain in detail how much of the Hendry County land is needed for the McDaniel site outside of the 3,200 acres provided for the site's future generation facility. In your response, please state what the Company's plans are for any remaining acreage.

A.

The 3,126 acre McDaniel site provides the necessary land for the power generation facilities as well as mitigation for wetlands and endangered species for future combined cycle facilities. FPL identified a strategy to purchase adjacent lands for water access as the most optimal cost solution for customers. FPL's plans for purchasing adjacent properties for access to water are as follows:

- PARCEL A - In 2012, FPL has a contract to purchase approximately 4,742 acres east of the site at a cost of \$7,381/acre to provide the water supply required for the first combined cycle unit.
- PARCEL B - In 2013, FPL has an option to purchase an additional 4,667 adjacent acres north of the site at a cost of \$7,499/acre for the additional water rights needed for a second combined cycle unit.
- PARCEL C - In 2016, FPL has an option to purchase acreage northeast of the site for additional water rights that may be needed for a third combined cycle unit. The amount of land required and contract price have not yet been determined.

See further discussion regarding the water rights associated with adjacent lands at FPL's response to Staff's Seventh Set of Interrogatories No. 242.

Q.

For questions 240-249, please refer to FPL's response to SFHHA's First Set of Interrogatories, Interrogatory No. 129, Attachment No. 2, pages 1 and 2.

The Company's explanation for the purchase of the PGA Blvd property was for "future growth and business continuity purposes." Please explain in detail what the Company means by the statement "business continuity purposes."

A.

In this instance, business continuity was meant to capture space availability in future periods to house personnel/operations from various geographic locations in FPL's service territory. Additionally, the PGA Blvd. property, which is located off the barrier island and outside of hurricane evacuation zones, would serve as an alternate location in the event that FPL's headquarters in Juno Beach was temporarily inaccessible due to a hurricane or other significant event.

Q.

For questions 240-249, please refer to FPL's response to SFHHA's First Set of Interrogatories, Interrogatory No. 129, Attachment No. 2, pages 1 and 2.

Please provide a detailed explanation as to what is included in the Company's planning processes for the PGA Blvd. property as it relates to "future growth and business continuity purposes."

A.

FPL continually evaluates its operations to determine the right facilities and personnel to best serve customers. The PGA property presented an opportunity for Company to secure, at a greatly discounted price, additional FPL-owned corporate office space to accommodate expected long-term growth. The purchase also provides a centralized location off the barrier island to house personnel and operations in the event that FPL's Headquarters in Juno Beach becomes temporarily inaccessible due to a hurricane or other significant event.

Q.

For questions 240-249, please refer to FPL's response to SFHHA's First Set of Interrogatories, Interrogatory No. 129, Attachment No. 2, pages 1 and 2.

Please describe whether the PGA Blvd. property was purchased for use by a specific business unit. If so, please specify which business unit, and why it was purchased by that particular unit.

A.

The PGA Blvd. property was not purchased for use by a specific business unit.

Florida Power & Light Company
Docket No. 120015-EI
Staff's Seventh Set of Interrogatories
Interrogatory No. 247
Page 1 of 1

Q.

For questions 240-249, please refer to FPL's response to SFHHA's First Set of Interrogatories, Interrogatory No. 129, Attachment No. 2, pages 1 and 2.

For the remaining transmission, distribution, and general plant/property held for future use, please state the number of acres purchased for each site.

A.

Please see Attachment No. 1 to FPL's response to Staff's Seventh Set of Interrogatories No. 249.

Q.

For questions 240-249, please refer to FPL's response to SFHHA's First Set of Interrogatories, Interrogatory No. 129, Attachment No. 2, pages 1 and 2.

Please explain in detail why the Company's plans for the McDaniel site and the additional Hendry County land were not included in the 2012 Ten Year Site Plan.

A.

The Hendry County site (i.e. the 3,126 acre McDaniels Site) is included in FPL's 2012 Ten Year Site Plan (pages 153-154) as a Potential Site under the description of "Hendry County." At this time, the need for additional generation beyond the 2016 Port Everglades Modernization is outside of the ten year planning horizon. However, load forecasting is a dynamic process that changes annually based on many factors, some of which are unpredictable in nature. FPL must be prepared to respond to factors such as changing demands for power supply, changes in the availability of generation from other planned resources, or changes in the required reserve margin. For example, there are at least two considerations that could accelerate FPL's need to add generation resources before the end of the ten year planning horizon. First, if the in-service dates for FPL's planned new nuclear units (Turkey Point units 6 and 7) were to be delayed beyond the current projection of 2022-2023, FPL would likely find it beneficial for customers to build a combined cycle unit in 2021 rather than making a short-term power purchase that year. Second, it may become appropriate for FPL to add generation resources in 2020 or earlier beyond those identified in the 2012 Ten Year Site Plan, in order to maintain a sufficient percentage of its reserve margin from generation as opposed to demand site management (DSM).

It is becoming increasingly difficult to acquire large parcels of contiguous land in FPL's service territory that are suitable for power plant siting (e.g. near FPL's load and proximate to transmission). Due to the time frame needed to site, purchase, obtain required licenses, permits and approvals, and construct power generation facilities, FPL needs to begin the planning process for siting new generation facilities many years in advance. The Hendry site remains an excellent option for FPL's future power generation needs due to its close proximity to FPL's load center and existing transmission corridor.

Q.

For questions 240-249, please refer to FPL's response to SFHHA's First Set of Interrogatories, Interrogatory No. 129, Attachment No. 2, pages 1 and 2.

For each of the parcels of land held for transmission, production, distribution and general future use, please provide a listing of the assessed value for each parcel owned and held in property held for future use since Order No. PSC-10-0153-FOF-EI issued on March 17, 2010.

A.

Please see Attachment No. 1.

Note: Information provided in Columns A, D-K was previously provided by FPL in response to OPC's Sixth Set of Interrogatories No. 124.

FPL
 Property Held for Future Use

Property Name	Parent ID #	Assessed Value	2011		Cost	Prior Year 2012 13 mo avg.	Total Year 2013 13 mo avg.	Purchase Date	Expected In Service Date	Capacity	Planning	Description
			2011	2012								
NICOLEER FUTURE USE (transferred to Other Production 12/11): (RANOL/PH PURCHASE) DESOTO (RICE PURCHASE)		3,100,377	154,272	154,272	154,272	154,272	154,272	Dec. 1974	Note 1	Note 1	Note 1	Approximately 30 Acres in The NE 1/4 of Section 17, T8S, R28E, DeSoto County
			26,585	26,585	26,585	26,585	26,585	Aug. 1975	Note 1	Note 1	Note 1	Approximately 20 Acres in The SE 1/4 of Section 28, T8S, R28E, And The SW 1/4 of Section 28, T8S, R28E, DeSoto County
DESOTO PLANT SITE		3,100,377	6,135,401	9,135,401	9,135,401	9,135,401	Dec. 1974	Note 1	Note 1	Note 1	Approximately 13,505 Acres Northeast Of Arcadia in DeSoto County	
SEE TAB DESOTO PLANT Total *Assess Value Does Not Include the steam plant property												
OTHER PRODUCTION FUTURE USE: Fort Dunham		913,445	17,754,918	17,754,918	17,754,918	17,754,918	June 2011	Note 2	Note 2	Note 2	Note 2	Approximately 2,652 Acres of land in DeSoto/DeSoto County - Section 1, 2, 11, 12 & 12 - Township 33S, Range 35E
Total Nuclear Future Use (transferred to Other Production 12/11): 1-01-33-35-000-0001-0000 1-02-33-35-000-0001-0000 1-11-33-35-000-0001-0000 1-12-33-35-000-0001-0000 1-13-33-35-000-0001-0000												
Mc Daniel Site		464,860	41,975,443	39,981,552	39,981,552	39,981,552	June 2011	Note 2	Note 2	Note 2	Note 2	Approximately 3,425 Acres of land in Henry County, adjacent to the McDaniel Site 27, 28, 29, 33 & 34, Township 77S, Range 33 E
Henry City Land 1-33-47-30-000-0002 1-33-47-31-000-0002 1-33-47-32-000-0002 1-33-47-33-000-0002 1-33-47-34-000-0002 1-33-47-35-000-0002 1-33-47-36-000-0002 1-33-47-37-000-0002 1-33-47-38-000-0001 1-33-47-39-000-0002 1-33-47-40-000-0002 1-33-47-41-000-0002 1-33-47-42-000-0002 1-33-47-43-000-0003 1-33-47-44-000-0002 1-33-47-45-000-0003 1-33-47-46-000-0002 1-33-47-47-000-0000												
Total Other Production Future Use		1,374,105	129,730,341	99,079,278	108,951,243	51,714,773	Note 2	Note 2	Note 2	Note 2	Note 2	Approximately 9,425 Acres of land in Henry County, adjacent to the McDaniel Site
TRANSMISSION FUTURE USE:												
BOB WHITE SUBSTATION: BOBWHITE SUBSTATION - ACQUIRE SITE		215,132	4,134,455	4,134,455	4,134,455	4,134,455	Jan. 2007	Dec. 2013	N/A	Note 3	Note 3	Approximately 39.02 acres of land for the Bobwhite Transmission Substation in Sarasota County, FL
BOB WHITE MANAYTEE 230KV TRANS LINE		215,132	2,831,416	658,402	658,402	658,402	June 2011	Dec. 2014	N/A	Note 3	Note 3	Sarasota County, FL
Total Bob White Substation 6,965,783 4,787,715 4,134,455												
GAOQ GAOQ Site Prep		258,038	3,498,325	3,498,325	3,498,325	3,498,325	Nov. 2010	Dec. 2021	N/A	Note 3	Note 3	Site preparation for new GAOQ substation in Volusia County, FL
GAOQ TRANS SWITCHING STATION - ACO SITE		258,038	4,103,599	4,103,599	4,103,599	4,103,599	Oct. 2007	Dec. 2020	N/A	Note 3	Note 3	Section 23 & 28, Township 17S, Range 31E, Volusia County, FL. Approximately 200 acres One mile S2020, GAOQ Transmission switching substation. An increase in transmission capacity is needed to support coal grown in Northwest FL.
GREEN: GREEN TRANS SWITCHING STATION-ACO SITE		258,038	7,601,924	7,601,924	7,601,924	7,601,924	Sept. 2006	2020-21	N/A	Note 3	Note 3	Approximately 60 acres of land for the Green Transmission Substation in Section 24 Township 48 Range 41 Palm Beach County, FL for a 500KV transmission switching station. The purchase was based on the need for additional electrical injection to the southern portion of FPL's system. A new 500KV transmission line is proposed to be constructed from the existing Corbett Substation to this new site.
ST. JOHN'S-PELICLER-FRINGLE												

FPL
 Property Held for Future Use

Property Name	Parcel ID #s	Assessed Value	Cost	Plant Year 2012	Plant Year 2013	Purchase Date	Expected In Service Date	Capacity	Planting	Description
ST. JOHN'S PELLICER FRINGLE ACQUIRE EASMENT				13 mo avg.	13 mo avg.				Note 3	St. John's Pellicer-Fringle Acquire Easements On Barnes St. Johns Line (33.44 acres)
T. LEVEE CONSERVATION 600V (BROWARD CO) CONSERVATION/LEVEE 600V LINE	30-2917-001-0591; 30-2917-001-0040; 30-2917-001-0591; 30-2917-001-0250	32,300	5,671,736	5,671,736	5,671,736	April 1995	June 2011	N/A	Note 3	Approximately 33 Miles Of Right-Of-Way, Typically 200' In Width, For One 500kV Line (Broward Conservation) And Levee Substations In Broward And Dade Counties (4 parcels- 37.16 acres)
APPROXIMATE TRANSMISSION PROPERTY UNDER 5% GALLOWS SOUTH MIAMI LOOP TO WEST SUB			1,834,050	1,834,050	1,834,050	Oct 2005	TBA	N/A	Note 3	Approximately 1.1 miles of land in S1/423, T54S, R30E, Miami Dade County for the GalloWS South Miami Loop to Southwest Substation
PT SEMELL SANDPAPER ACQUIRE EASEMENTS' FINGO INJECTION			1,767,016	1,767,016	1,767,016	Feb 2008	June 2017	N/A	Note 3	Section 5, Township 36, Range 41, Miami County (1.95 acres)
			1,636,789	377,716	377,716	June 2011	June 2017	N/A	Note 3	Pipno Injection Acquire Easements, A Portion Of Lot 14, Palmetto Unincorporated Subdivision Located In Section 23, Township 17, South, Range 31 East, Volusia County, Florida (7.89 acres)
MANATEE RINGLING 18KV TRM LINE	1730A-00156-18742-00007; 18729-10705; 18921-00106; 18685-00197	525,741	1,518,475	1,518,475	1,518,475	June 1996	TBA	N/A	Note 3	Approximately 8 Miles Of Right-Of-Way In Manatee County, Total Acreage Originally Purchased 25.87 Acres On No 2910-70-507.
TURKEY POINT-LEVEE (LEVEE SOUTH DADE)		7,958,738	1,444,922	1,444,922	1,444,922	July 1977	2022-2023	N/A	Note 3	Eight Right-Of-Way, 330 Feet In Width, And Containing 1690 Acres, Traversing South And West Dade County, From The 500V And 500kV Transmission Lines, To The 300V And 300kV Transmission Lines, In Section 38, Township 18S, Range 34E, Volusia County, Florida (352 And 353). In 1990, Elected) For The Fill And Clear And Equip.
DESOTO ORANGE RIVER EHV RW	76 PARCELS - SEE TAB TP-LEVEE RW FOR PARCEL IDS 25 PARCELS IN LEE COUNTY, SEE TAB DESOTO ORG RIVER FOR PARCEL IDS	695,898	900,792	900,792	900,792	July 1978	TBA	N/A	Note 3	Approximately 4.25 Miles Of Various Width Right-Of-Way (250-380 Feet) From Orange River EHV Substation North To Approximately 2 Miles North Of Ft. Myers Port.
LEVEE SUB	30-3921-000-0020	3,670,438	788,030	788,030	788,030	Jan. 1996	2022-2023	N/A	Note 3	Property Held For Levee Substation. FPL owns approximately - 65.5 Acres. Expenses Associated With The Station, The Station, The 500V And 500kV Transmission Lines, In Section 38, Township 18S, Range 34E, Volusia County, Florida (352 And 353). In 1990, Elected) For The Fill And Clear And Equip.
POSSIBLE TRANSMISSION SWITCH STATION ACO	8439-01-00-9970	66,495	751,505	751,505	751,505	March 2006	2020-2021	N/A	Note 3	Property Held For Levee Substation. FPL owns approximately - 65.5 Acres. Expenses Associated With The Station, The Station, The 500V And 500kV Transmission Lines, In Section 38, Township 18S, Range 34E, Volusia County, Florida (352 And 353). In 1990, Elected) For The Fill And Clear And Equip.
HARBOR POINTA GORDA #2 - ACO EASEMENTS	06-2229-000-0100	1,161,711	728,483	728,483	728,483	Sept 2008	TBA	N/A	Note 3	Property Held For Levee Substation. FPL owns approximately - 65.5 Acres. Expenses Associated With The Station, The Station, The 500V And 500kV Transmission Lines, In Section 38, Township 18S, Range 34E, Volusia County, Florida (352 And 353). In 1990, Elected) For The Fill And Clear And Equip.
RIWA SUB & RIWA-VOLUSIA 230KV RW LINE	5107-00-00-0030; 5106-00-00-0011; 5108-00-00-0040	85,536	682,909	682,909	682,909	Dec. 1993	TBA	N/A	Note 3	Property Held For Levee Substation. FPL owns approximately - 65.5 Acres. Expenses Associated With The Station, The Station, The 500V And 500kV Transmission Lines, In Section 38, Township 18S, Range 34E, Volusia County, Florida (352 And 353). In 1990, Elected) For The Fill And Clear And Equip.
			619,961	619,961	619,961	Dec. 1993	TBA	N/A	Note 3	Property Held For Levee Substation. FPL owns approximately - 65.5 Acres. Expenses Associated With The Station, The Station, The 500V And 500kV Transmission Lines, In Section 38, Township 18S, Range 34E, Volusia County, Florida (352 And 353). In 1990, Elected) For The Fill And Clear And Equip.
			505,188	505,188	505,188	Nov. 1994	2020-2021	N/A	Note 3	Property Held For Levee Substation. FPL owns approximately - 65.5 Acres. Expenses Associated With The Station, The Station, The 500V And 500kV Transmission Lines, In Section 38, Township 18S, Range 34E, Volusia County, Florida (352 And 353). In 1990, Elected) For The Fill And Clear And Equip.
EDGEWATER SCOTTSMOOR 118KV RW	942-02-00-0401; 8402-01-04-5980; 8402-01-04-5980	24,235	568,890	568,890	568,890	May 2006	2020	N/A	Note 3	Approximately 1.5 Miles Of RW From The Scottsmoor To The Edgewater Substations in Volusia County.
RAVEN - ACO TRANS SUB (FYA-PRICE TRANS)	12-4S-17-06823-003	102,012	568,376	568,376	568,376	Mar. 2003	June 2017	N/A	Note 3	Approximately 21 Acres Of Land in Columbia County, Section 13, Township 4S, Range 17 08230-001X.
VOLUSIA-SWAYNA 113KV RW W/LOW SECT ACO	8399-00-04-0030	289,246	423,982	423,982	423,982	Dec. 2003	2012-2013	N/A	Note 3	Section 2 And 11, Township 16, Range 32, Volusia County/Acquire Two Miles Of Right Of Way.
DUVAL-KINGSLAND-OWELL RW-ACO ESMNT			298,406	298,406	298,406	Dec. 2003	2012-2013	N/A	Note 3	Section 1, Township 3 South, Range 23 East And Section 36, Township 3 South, Range 23 East, Duval County (2.68 acres)
ENGLWOOD-PLACIDA-MYAKKA			196,078	196,078	196,078	Mar. 2009	June 2017	N/A	Note 3	Empowered Florida-Alyssa - The Florida And General Development Corporation Projects In And Around The Placida Area Will Add Additional Land To The Area. Large Scale Land Development Needs It. Mandatory That The Right-Of-Way For A Transmission Line To S (5.118 acres)
ANDLER INTERCONNECT TRANS RW - ACO EAS									Note 3	Approximately 4 miles of line in Collier County for Andler Interconnect Transmission Right of Way, Section 10, Township 4E, Range 25E

FPL
 Property Held for Future Use

Property Name	Parcel ID #s	2011		Purchase Date	Expected In Service Date	Capacity	Planning	Description
		Assessed Value	Cost					
COMMERCIAL SUBSTATION TRANS LOOP ACQ ESWT								
GENEVE SUB TRANS PULL OFF - ACQ ESWT								
LINE TO PORTSAD SUB								
BOBWHITE UNDEVELOPED LAND SWAP	0221-01-3313	3,017	5,474	5,474	Dec 2010	Dec 2014	N/A	Note 3
Total Aggregate Transmission Under 5%		14,301,202	15,562,309	14,300,256	13,925,540			
TOTAL TRANSMISSION FUTURE USE		16,071,630	62,358,693	48,951,533	47,920,416			
DISTRIBUTION FUTURE USE								
BROWNS SUB - ACQ DISTRIBUTION SUBSTATION	0137-01-1822; 0137-01-1828	470,570	4,094,145	1,875,759		Jan 2009	June 2012	N/A
LEAHY SUB (FLA/VERMONT)	927-9-21-0010	3,088,840	3,156,227	3,156,227	June 2004	June 2016	N/A	Note 4
RAINIER SUBSTATION - ACQ SITE	0037410, 0037411, 0037412, 0037413, 003744, 003745	478,858	3,073,782	3,073,782	Dec 2007	June 2016	N/A	Note 4
COMMERCIAL SUBSTATION - ACQ SITE	30-3938-008-0000	801,656	2,729,091	2,729,091	Dec 2007	June 2016	N/A	Note 4
POWERLINE SUBSTATION	9210-00-0473	1,281,440	2,510,370	2,510,370	Dec 2007	June 2016	N/A	Note 4
ZILCOEN SUB (FORHAR DILLARD)	9224-00-0299; 9224-00-0281	1,581,236	2,509,723	2,509,723	Aug 2002	June 2015	N/A	Note 4
ANGEL SUBSTATION - ACQUIRE SITE	148240000	1,029,786	2,085,469	2,085,469	Jan 2007	June 2018	N/A	Note 4
JACKSON SUBSTATION - SITE ACQ	01-3128-012-0330; -0340; -0350; -0360; -0340	382,826	2,045,637	2,045,637	Dec 2007	June 2019	N/A	Note 4
BROADACRE (formerly Merial)	30-3110-0011-0010	398,106	1,861,500	1,861,500	Aug 2006	June 2019	N/A	Note 4
TREELINE SUBSTATION - ACQ SITE	08-46-28-00-0001-0040	105,400	1,729,875	1,729,875	Jan 2006	June 2019	N/A	Note 4
TRUCAN SUBSTATION - ACQUIRE SITE	51-099-00042	521,099	1,714,138	1,714,138	Aug 2005	June 2016	N/A	Note 4
PENNSUCCA EXPANSION OF TRANS SUB	30-2081-001-0082	1,188,000	1,580,143	1,580,143	Dec 2010	Dec 2018	N/A	Note 4
MUSTANG - ACQ OF SUB	28-43-26-00-0001(0-0010	184,424	1,524,872	1,524,872	Dec 2007	June 2018	N/A	Note 4
PRATE SUBSTATION - ACQ SITE	16375-00459	497,288	1,230,042	1,230,042	Sept 2008	June 2018	N/A	Note 4
MEMPHIS SUBSTATION - ACQUIRE SITE	01780-02409	211,888	1,028,785	1,028,785	Jan 2007	June 2019	N/A	Note 4
HAMPTON SUBSTATION - ACQ SITE (FLA/VERMONT)	38-96-12-03-02-6	186,860	1,000,545	1,000,545	Feb 2004	June 2018	N/A	Note 4
HARDROVE SUBSTATION - ACQUIRE SITE	16-11-30-0000-010100063	239,250	886,415	886,415	June 2005	June 2018	N/A	Note 4
ALTON SUBSTATION	02-4803-009-7640	916,600	795,284	795,284	July 2004	June 2018	N/A	Note 4
WELLBERRY	9119-02-0010	1,248,330	788,112	788,112	Aug 1974	June 2019	N/A	Note 4
DEERWOOD SUBSTATION - ACQUIRE SITE	109923-0030	363,815	787,349	787,349	Jan 2006	June 2018	N/A	Note 4
ARIEL SUBSTATION - ACQ SITE	8424-00-00-003A	173,621	774,080	774,080	May 2008	Dec 2018	N/A	Note 4
WOLFSON SUB (FORHAR NITERAMA)	30-2220-002-2820; 30-2220-002-2900	956,044	759,442	759,442	Oct 2003	June 2019	N/A	Note 4
VERMONT SUBSTATION ACQUIRE SITE	158321-0010; 138074-0002	363,320	702,698	702,698	July 2005	June 2018	N/A	Note 4
SOUTHWEST SUB-ACQUIRE ADJTL PROPERTY	PARCEL ID 30-1014-006-3900 THIS PROPERTY INCLUDES THE SOUTHWEST SEC	1,062,240	627,322	627,322	Sept 2006	June 2018	N/A	Note 4
SMOKER	Z1-2018-001-0030	723,987	601,808	601,808	Mar 1994	June 2019	N/A	Note 4

FPL
 Property Held for Future Use

Property Name	Parcel ID #	Assessed Value	Cost	Paid Year 2012	Test Year 2013	Purchase Date	Expected in Service Date	Capacity	Planting	Description
SPEEDWAY SUBSTATION (FORMERLY PELICAN)	6202-00-00-0082	250,000	\$20,165	\$20,165	\$20,165	Feb. 2002	June 2018	N/A	Note 4	Approximately 5 acres of land in Section 2, Township 16, Range 32, Volusia County for the Speedway Substation
ELY SUBSTATION EXPANSION	6238 00 1300	922,116	\$97,656	\$97,656	\$97,656	Feb. 2002	June 2019	N/A	Note 4	Approximately 2.18 acres of land in Section 36, Township 48S, Range 42E, Broward County for the expansion of Ely Substation
BAUER SUBSTATION - ACQUIRE SITE	30-6982-000-0290	112,976	495,141	495,141	495,141	Dec. 2012	June 2018	N/A	Note 4	2.5 Acres of Property for the Bauer Substation in Dade County
PORTLAND SUBSTATION	30-2128-020-0510; 30-2128-023-0370; 30-2128-023-0320; 30-2128-023-0330	844,748	487,194	487,194	487,194	Dec. 1995	June 2018	N/A	Note 4	2.75 Acres of land in Dade County, Florida for the Portland Substation
OSTER SUBSTATION	020922830001014	152,565	489,605	489,605	489,605	Sept. 2004	June 2018	N/A	Note 4	Approximately 2.7 Acres of land in Charlotte County for the Oster Substation
CHESTER SUBSTATION	25-25-20-000-000-0220	285,099	374,695	374,695	374,695	Feb. 2004	June 2018	N/A	Note 4	2.5 Acres of additional property for the Terrence Substation in Section 5, T4SS, R4SE, Palm Beach County
TERMINAL	74-43-09-00-004-0050	1,086,845	283,288	283,288	283,288	Aug. 1994	June 2019	N/A	Note 4	2.5 Acres of additional property for the Terrence Substation in Section 5, T4SS, R4SE, Palm Beach County
CHALLENGER (formerly Harrison St. Sub)	22 35 09 00 152 1	99,576	251,681	251,681	251,681	Nov. 1994	June 2019	N/A	Note 4	2.2 Acres in Section 9, T2SS, R3SE, Broward County
GARVEY SUBSTATION	30-4909-001-0010	189,988	232,104	232,104	232,104	Feb. 2001	June 2019	N/A	Note 4	Approximately 10 Acres of land for the Green Frog Substation in Dade County South Of Tamiami Trail And West Of SW 137 Ave. Section 8, Township 54S, Range 39E
GARVEY SUBSTATION	29-36-13KK-00000-0-000E 00	73,440	215,737	215,737	215,737	Feb. 2004	June 2019	N/A	Note 4	Approximately 2.81 acres of land in S13, T2SS, R3SE, Broward County for the Garvey Substation
PACETTI STARTORI CENTER SUBSTATION	21892020 30-37-07-00-501 0428-08-0001	70,822 3,250 42,800	204,487 117,858 92,470	204,487 117,858 92,470	204,487 117,858 92,470	Mar. 1994 Oct. 1994 Dec. 2004	June 2019 Aug. 2019 Dec. 2018	N/A N/A N/A	Note 4 Note 4 Note 4	4.75 Acres in Section 38, T6S, R2BE, St. Johns County 6.63 Acres in Section 7, T30S, R37E, Broward County Approximately 5 Acres of land in Sarasota County for the Purpose Of Center Substation
OWAN/OBID (FORMERLY HIGHLAND) MANOR SUBSTATION MIDDLE RIVER/PURCHASE LAND	0548-00-3000 8277-53-0010 0400-15-0001	113,506 462,642 11,868	89,702 52,543 28,485	89,702 52,543 28,485	89,702 52,543 28,485	May 1990 Feb. 2004 Aug. 2008	June 2019 June 2019 June 2019	N/A N/A N/A	Note 4 Note 4 Note 4	Approximately 5.28 acres located in Section 22, T38S, R20E, Sarasota County 2.89 acres in Broward County, T7-48S-47E Approximately 19 acres of land located in Sec 11, T20S, R12E, Sarasota County
REIDLANDS SUBSTATION	30 7900-00-0150	80,849	20,185	20,185	20,185	Feb. 2002	June 2019	N/A	Note 4	Approximately 3.9 acres located in Sec 11, T20S, R12E, Sarasota County
TOWNSHIP HICKSON SUBSTATION	28 37 38 00 768 30-6028-000-0390	68,846 221,522	14,530 1,880	14,530 1,880	14,530 1,880	Oct. 1973 Feb. 2002	June 2018 June 2019	N/A N/A	Note 4 Note 4	Approximately 4 acres in the SE 1/4 of Section 36, T28S, R37E, Broward County Approximately 3 acres of land in Section 28, Township 36, Range 40 in Dade County adjacent to the existing Turkey Point. Davis 240 RW RW.
TOTAL DISTRIBUTION UNDER 5%		24,119,638	45,039,844	45,039,844	45,039,844					
GENERAL PLANT FUTURE USE:										
PGA BLVD CAMPUS	19 PARCELS IN PALM BEACH COUNTY AKA PARCEL 5A SEE TAB PGA BLVD	12,834,206	24,285,454	24,285,454	24,285,454	Dec. 2011	June 2015	N/A	Note 5	Note 5
INDIAN RIVER SERVICE CENTER - ACO SITE	3339801-00001-0010	1,281,760	5,951,051	5,951,051	5,951,051	Feb. 2006	Aug. 2017	N/A	Note 6	Approximately 39.02 acres of land in Section 8, Township 53S, Range 34E, Indian River County for a new service center needed to serve customer growth.
TOTAL GENERAL PLANT FUTURE USE:		14,228,810	30,236,505	30,236,505	30,236,505					
TOTAL PROPERTY HELD FOR FUTURE USE		57,682,890	346,711,841	321,438,452	327,400,440					

Notes:

(1) The DeSoto Site is listed as a "Potential Site" in FPL's most recent Ten-Year Site Plan, and it is currently home to a 28 MW photovoltaic (PV) facility, which has been in operation since 2009. Up to an additional 275 MW of PV generation could be constructed in phase on the remaining undeveloped land. FPL has initiated permitting for the additional PV facilities, and interconnection dates have been scheduled for 2014 and 2015 related to the different phases, assuming that FPL is able to obtain cost recovery approval for the additional PV facilities. See Staff's 3rd Set - INT 59 for further discussion on the DeSoto Site. Also, the assessed value of the DeSoto site currently being held for Future Use excludes three (3) parcels totaling 540 acres which are currently being used for the existing 28 MW photovoltaic (PV) solar facility (please see tab labeled "DESOTO PLANT" for details).

(2) The Handy County property (i.e., Handy Co. Land and McDonald Site) and the Chesapeake County property (i.e., Fort Drum) were both acquired for future use as generation sites (most likely, combined cycle gas-fired and/or renewable generation facilities). FPL does not currently have a specific concept in-service date for generation facilities at these sites. FPL is acquiring these properties in order to have definite, secure access to desirable locations with necessary water rights for future generation expansion. In a state such as Florida where demand for electricity is growing at the same time that desirable sites are quickly becoming scarce, acquiring and holding sites for future generation expansion is prudent and in the best interest of FPL and its customers. Moreover, there are at least two considerations that could accelerate FPL's need to add generation resources at these sites. First, if the in-service dates for FPL's planned new nuclear units (i.e., Turkey Point Units 6 and 7) were delayed beyond the current projection of 2023-23, FPL likely would find it economically beneficial for customers to build a combined cycle unit in 2021 rather than making a short-term power purchase in that year. Second, it may become appropriate for FPL to add generation resources in 2020 or earlier beyond those identified in the 2012 Ten Year Site Plan, in order to maintain a

FPL
 Property Held for Future Use

Property Name	Parcel ID #	Assessed Value 2011	Cost	Prior Year	Test Year	Purchase Date	Expected In Service Date	Capacity	Planning	Description
				2011 13 mo. avg.	2013 13 mo. avg.					
<p>(3) On an annual basis, FPL conducts planning studies to determine what facilities will be needed over the next ten years in order to meet NERC reliability standards. Typically, projects resulting from these studies require FPL to purchase property which can require zoning, permitting or other external consent proceedings. Large projects, such as Broomfield-Manatee, are subject to the Transmission Line Siting Act which can add several years to the process. All of these processes add to the Property's purchase date and the Property's purchase date. Changes to the load growth forecast can result in modification to the transmission expansion plans and associated property in-service dates.</p> <p>(4) Generally, the need for a distribution substation site is identified based upon a load forecasting/planning horizon of up to ten years. Distribution substation sites needed within a 5-year range require more detailed plans, including design, construction, budgeting and a more definitive in-service date. All other distribution plans use sites not included in these more detailed 5-year plans are assigned in-service dates beyond the current 5-year planning window.</p> <p>(5) In June 2011, FPL purchased approximately 75 acres located 5 miles east of FPL's Headquarters in Juno Beach, FL (the Property) for the purpose of expanding its current headquarters, potentially as early as 2015, to accommodate the expected long-term growth at FPL. The Company has no plans to use the Property to replace its Juno Beach Headquarters. FPL purchased the Property for \$10 million less than the appraised value of \$35 million, and it is located off the barrier island and outside of the flood and hurricane evacuation zones.</p> <p>(6) The in-service date is based on FPL's system planning projections.</p>										

Q.

Please refer to witness Morley's direct testimony, pages 23 and 27. Lee County's estimated increase in load as stated on Page 23 is 2.17 percent in 2012 and 1.55 percent in 2013 (based on the growth in estimated GWhs), and FPL's forecasted increase in load is 1.4 percent in 2012 and 1.1% in 2013 as stated on page 27. Given their geographic similarity, please explain why it is reasonable to expect that FPL's load will grow more slowly in 2012 and 2013 than Lee County's load during that same time period.

A.

The term "Lee County" used in the testimony of witness Morley refers to the not-for-profit electric distribution cooperative serving a five-county area in Southwest Florida which is also known as the Lee County Electric Cooperative. FPL's 2012 and 2013 sales to the Lee County Electric Cooperative are based on two delivery points situated in Lee and Collier counties. These counties are in FPL's Western Division and comprise only 2 of the 35 counties served by FPL. Over the past 5-10 years the Western Division has grown nearly 60% faster than FPL as a whole in terms of customers. Therefore, it is reasonable to expect that the FPL's load will grow more slowly in 2012 and 2013 than will sales to the Lee County Electric Cooperative.

Q.

Please refer to witness Morley's direct testimony, Page 9, Lines 12-15. What was the date FPL's load forecast was approved by FPL's executive management?

A.

FPL's load forecast was approved by FPL's executive management in September 2011.

Q.

Please refer to witness Morley's direct testimony, Page 10, Lines 3-7. What was the percent deviation of FPL's forecasted net energy for load for fiscal year 2010 in the last rate case and the actual net energy for load (not weather-normalized)? Please specify the direction of the deviation – above or below actual net energy for load.

A.

FPL's forecasted net energy for load for fiscal year 2010 was 0.3% above the actual weather normalized load for the year and 3.9% below the non-weather normalized load for the year. The difference between the actual weather normalized load and the non-weather normalized load was the result of the extreme weather experienced during 2010. The year 2010 saw some of the coldest winter weather on record as well as some of the hottest summer temperatures on record.

Q.

For questions 263-268, please refer to witness Morley's prefiled direct testimony, pages 22-24:

Please state what municipalities and counties have entered into new, renewed, or modified (specify) power supply arrangements or franchise agreements with FPL since January 2010.

A.

Power Supply Arrangements:

- 1) City of Blountstown, FL
New agreement executed January 17, 2012
- 2) Florida Keys Electric Cooperative Association, Inc.
New agreement executed February 7, 2011
- 3) City of Wauchula, FL
New agreement executed July 27, 2011

Franchise Agreements:

Miami Shores	January 2010-renewal
Lake Clarke Shores	January 2010-renewal
Southwest Ranches	February 2010-renewal
Ormond Beach	February 2010-renewal
Callahan	March 2010-renewal
Biscayne Park	April 2010-renewal
Miami	May 2010-renewal
Sanford	May 2010-renewal
Bunnell	June 2010-renewal
Surfside	July 2010-renewal
Riviera Beach	August 2010-renewal
Cocoa	September 2010-renewal
Live Oak	October 2010-renewal
Sarasota	November 2010-renewal
Hillsboro Beach	November 2010-renewal
Palmetto	February 2011-renewal
Palm Beach	March 2011-renewal
Crescent City	March 2011-renewal
Bradenton	April 2011-renewal
Bay Harbor Islands	June 2011-renewal

West Palm Beach	June 2011-renewal
Cape Canaveral	August 2011-renewal
Atlantis	August 2011-renewal
Holly Hill	September 2011-renewal
Penney Farms	September 2011-renewal
Cocoa	September 2011-renewal
Cocoa Beach	October 2011-renewal
Hypoluxo	October 2011-renewal
Port St. Lucie	October 2011-renewal
Sweetwater	November 2011-renewal
Palm Beach Gardens	November 2011-renewal
Starke	December 2011-new
Virginia Gardens	January 2012-renewal
Daytona Beach Shores	January 2012-renewal
Beverly Beach	January 2012-renewal
Miami Beach	February 2012-renewal
Interlachen	February 2012-renewal

Q.

For questions 263-268, please refer to witness Morley's prefiled direct testimony, pages 22-24:

What municipalities and counties does FPL expect it will enter into new, renewed, or modified (specify) power supply arrangements or franchise agreements prior to January 1, 2014?

A.

FPL does not expect to enter into a new, renewed, or modified power supply arrangement with a particular municipality or county prior to January 1, 2014. Please refer to FPL's response to Staff's Seventh Set of Interrogatories No. 267 for information related to entities with which FPL is uncertain whether it will establish new or renewed power supply arrangements prior to January 1, 2014.

FPL expects to renew franchise agreements with North Bay Village, Edgewater and Lake Butler, and FPL expects to enter into a new franchise with Palm Coast, prior to January 1, 2014.

Q.

For questions 263-268, please refer to witness Morley's prefiled direct testimony, pages 22-24:

What municipalities and counties have declined to renew or modify power supply arrangements or franchise agreements since January 2010?

A.

No municipalities or counties have declined to renew or modify their power supply arrangements with FPL since January 2010.

However, pursuant to a stipulation between South Daytona and FPL, FPL continues to collect and remit franchise fees under the 1978 franchise and will do so until the conclusion of the litigation between the parties. Collection and remittance of franchise fees would also cease if and when the city completes its acquisition of FPL's assets.

Q.

For questions 263-268, please refer to witness Morley's prefiled direct testimony, pages 22-24:

What municipalities and counties does FPL expect will decline to renew existing power supply arrangements or franchise agreements prior to January 1, 2014?

A.

FPL does not expect any municipalities or counties to decline to renew existing power supply arrangements prior to January 1, 2014. However, two existing contracts, with Metropolitan Dade County, Florida and The Utility Board of the City of Key West, Florida, terminate on October 31, 2013 and May 31, 2013, respectively.

With reference to franchises, none other than possibly South Daytona.

Q.

For questions 263-268, please refer to witness Morley's prefiled direct testimony, pages 22-24:

What municipalities and counties is FPL uncertain whether it will establish new or renewed power supply arrangements or franchise agreements prior to January 1, 2014?

A.

FPL typically responds to Requests For Proposals (RFPs) issued by Florida municipalities, electric municipal cooperatives and investor owned utilities for the purchase of wholesales power. However, FPL cannot predict whether any of these proposals will result in a new power supply arrangement prior to January 1, 2014. Currently, FPL is engaged in RFPs issued by the City of Mount Dora, the City of Lake Worth, and the City of South Daytona. FPL cannot be certain at this time about whether new power supply arrangements will be executed with these entities prior to January 1, 2014. FPL and Vero Beach are in discussions concerning the potential for FPL to purchase the Vero Beach Utility System, and serve its citizens as FPL retail customers. FPL cannot be certain that a transaction will be completed with the city prior to January 1, 2014.

With reference to franchises, FPL is uncertain whether it will renew its franchise with Jupiter Island prior to January 1, 2014.

Q.

For questions 263-268, please refer to witness Morley's prefiled direct testimony, pages 22-24:

For each municipality and county listed in the five prior interrogatories, what adjustments, if any, were made to FPL's forecast of customers, net energy for load per customer, and demand to account for changes in the power supply arrangements and/or franchise agreements and where do those adjustments appear within the MFRs or other filings in this proceeding. If adjustments were not necessary, please explain why.

A.

Adjustments to FPL's forecast of net energy for load, summer peak demand and winter peak demand for the Florida Keys Electric Cooperative Association, Inc., City of Wauchula, Metropolitan Dade County, Florida and the Utility Board of the City of Key West are provided in Attachment No. 1. The adjustments for net energy for load, summer peak demand and winter peak demand appear in MFR F-7, Attachments 2, 12, and 13. No adjustments to FPL's forecast of total customers were made for these contracts as their impact on the total number of customers is negligible, i.e. a change of one or two customers out of a total customer population of more than 4.5 million.

No adjustments were made to the load forecast for the City of Blountstown. At the time the load forecast was developed it was not known if or when Blountstown would become a wholesale customer of FPL. The coincident peak load for Blountstown is expected to be about 6 MW, an extremely small amount relative to FPL's system peak.

No adjustments were made to the load forecast were made for City of Mt. Dora or the City of Lake Worth. It is not known if or when either of these entities will become a wholesale customer of FPL.

No adjustments were made to the load forecast were made for the City of South Daytona. Although the City of South Daytona did not renew its franchise agreement in 2008, FPL has continued to provide retail electric service to customers within the City of South Daytona. It is not known if or when FPL's provision of retail electric service to these customers will cease.

No adjustment to the load forecast were made for the City of Vero Beach because it is not known if or when FPL will provide retail electric service to the residents of this municipality.

No adjustment to the load forecast were made for the anticipated franchise agreement with Palm Coast because FPL's historical load already reflects electric service to retail customers residing in Palm Coast.

No adjustments to the load forecast were made for the other franchise agreements listed in the prior five interrogatories because FPL's historical load already reflects electric service to retail customers residing in those counties and municipalities.

Adjustments resulting from changes in power supply agreements

Summer Peak

(MW)	Key West	Metro Dade	Wauchula	Florida Keys
2012			13.3	34.6
2013	-45	-1	13.3	34.8

Winter Peak

(MW)	Key West	Metro Dade	Wauchula	Florida Keys
2012			13.3	28.9
2013			13.4	29.4

Net Energy for

Load (MWh)	Key West	Metro Dade	Wauchula	Florida Keys
Jan-12			4,753	15,156
Feb-12			4,969	14,619
Mar-12			4,841	16,920
Apr-12			5,097	16,961
May-12			5,954	19,630
Jun-12			6,327	20,078
Jul-12			6,339	21,620
Aug-12			6,410	21,457
Sep-12			6,153	18,903
Oct-12			5,584	18,212
Nov-12			4,925	14,157
Dec-12			4,812	15,295
Jan-13			4,768	15,247
Feb-13			4,813	14,199
Mar-13			4,856	17,021
Apr-13			5,114	17,062
May-13			5,975	19,748
Jun-13	-21,618		6,349	20,198
Jul-13	-22,752		6,361	21,750
Aug-13	-23,346		6,432	21,585
Sep-13	-21,114		6,174	19,017
Oct-13	-20,061		5,603	18,321
Nov-13	-17,222	-482	4,943	14,242
Dec-13	-16,731	-598	4,829	15,387

Q.

Please refer to MFR Schedule F-8, Page 11 of 13. How were the assumptions of line losses of 5.88 percent and company usage of 0.11 percent of net energy for load developed?

A.

The assumption of 5.88 percent line losses was based on a monthly forecast of total system losses minus company use. The monthly forecast of total system losses was developed based on a weighted average of monthly system losses since 2009 with adjustments for recent forecasting variances and for the decrease in line losses expected as a result of the deployment of smart meters. The assumption of 0.11 percent company usage was based on the average percent of company use over the prior five years.

Q.

Please refer to witness Morley's direct testimony, page 31, lines 1-6. What are the efficiency improvements associated with the deployment of smart meters?

A.

The efficiency improvements associated with the deployment of smart meters that impact the load forecast include replacement of existing defective meters, better theft detection and the ability to remotely disconnect inactive premises.

Q.

Please refer to witness Morley's direct testimony, page 33, lines 10-19. Please explain in detail what adjustments, if any, are made to FPL's sales forecasts by revenue class to account for differences in line losses by class.

A.

No adjustments were made to FPL's sales forecast by revenue class to account for differences in line losses by class.

Q.

Please refer to witness Morley's direct testimony, pages 32 and 33. Why is it appropriate to adjust the residential customer forecast for the total difference between the "total customer model" customers and the sum of the "revenue class customer models" customers rather than dispersing the difference across all revenue classes proportionately?

A.

There are three reasons why it is appropriate to adjust the residential customer forecast for the total difference between the "total customer model" customers and the sum of the "revenue class customer models" customers rather than dispersing the difference across all revenue classes proportionately. First, forecasts for a number of the non-residential revenue classes are based on customer-specific information. The number of customers in the railroads revenue class is based specifically on the number of stations in Miami-Dade's metrorail system. The forecasted number of wholesale customers is based on contract-specific information while the forecasted number of customers under the other revenue class reflects the fact that no new customers are being added to this class. Second, a number of the non-residential revenue classes consist of so few customers that a proportional adjustment across all revenue class would result in no adjustment to those classes. Third, both the total customer forecast and the residential customer forecast are driven by the same factor, namely the population forecast. By contrast, the non-residential revenue classes do not include population as a driver in their forecasts.

Q.

Refer to MFR No. F-05, Attachment 2, page 2; MFR F-7, Attachment 8, page 6; and witness Morley's direct testimony, pages 32-33. Please explain in detail why FPL deducted between 9,274 and 12,164 customers (monthly) from its 2013 residential customer forecast as shown in MFR F-7 as an "out of model adjustment for reconciliation to total customers" if the statistical fit of the models representing the vast majority of customers, including the residential and commercial customers, was the same as the statistical fit of the total customers model (adjusted R-square equal to 1.0) as shown in MFR No. F-05.

A.

FPL's experience has shown that adjusting the output of the residential customer model for the difference between the sum of the revenue classes and the overall customer forecast results in improved forecasting accuracy. This was true for the forecast of residential customers developed in the last rate case. By adjusting the output of the residential customer model for the difference between the sum of the revenue classes and the overall customer forecast the accuracy of the residential customer forecast for the test year 2010 was improved by 0.3% while the accuracy of the subsequent year customer forecast was improved by 0.5%. Likewise, in the current forecast adjusting the output of the residential customer model for the difference between the sum of the revenue classes and the overall customer forecast improved the accuracy of the 2011 forecast of residential customers by 0.1%. It should also be noted that the Mean Absolute Percentage Error of the total customer model was lower than that of the residential customer model in both the current forecast and the forecast from the last rate case.

Q.

Please refer to witness Morley's direct testimony, Page 26, lines 7-15, and MFR No. F-7 Attachment No. 2, pages 15 and 16. Please explain in detail the procedure FPL used to ensure that its Out of Model Adjustment for Incremental DSM for the years 2012 and 2013 is consistent with Commission Order No. PSC-11-0346-EG.

A.

Under Order No. PSC-11-0346-EG the Commission approved a newly modified DSM plan based on DSM programs currently in effect as of the date of the Order. In order to ensure that the Out of Model Adjustment for Incremental DSM for the years 2012 and 2013 is consistent with Commission Order No. PSC-11-0346-EG the Out of Model Adjustment for DSM is based on the same newly modified DSM plan approved in that order. As a result, the Out of Model Adjustment for Incremental DSM is based on the specific DSM programs already in place at the time of Order No. PSC-11-0346-EG. These existing DSM programs are described in more detail on pages 66 through 69 of the 2012 Ten Year Site Plan.

Q.

Please refer to witness Deaton's direct testimony, page 7, lines 2-4. What was the amount and percentage change in each component of FPL's 1,000 kwh residential bill since 2006?

A.

Please see Attachment No. 1.

Florida Power & Light Company
Docket No. 120015-F1
Staff's Seventh Set of Interrogatories
Interrogatory No. 277
Attachment No. 1
Page 1 of 1

	Jan 5 2006	Jan 5 2007	May 2007	22-May 2007	Nov 1 2007	Jan 7 2008	1-May 2008	Aug 4 2008	Nov 1 2008	Jan 6 2009	1-May 2009	Jun 1 2009	Aug 3 2009	Nov 2 2009	Jan 4* 2010	Feb 3 2010	Mar 1 2010	May 1 2010	Aug 1 2010	Nov 1 2010	Mar 1 2011	Jun 2011	Sep 1 2011	Jan 3 2012
1000 kWh BILL	\$ 38.12	\$ 38.12	\$ 39.37	\$ 39.37	\$ 39.37	\$ 39.37	\$ 39.37	\$ 39.37	\$ 39.37	\$ 39.31	\$ 39.31	\$ 39.31	\$ 40.72	\$ 42.00	\$ 42.00	\$ 42.00	\$ 43.01	\$ 43.01	\$ 43.01	\$ 43.01	\$ 43.03	\$ 43.03	\$ 43.03	\$ 43.26
BASE AMOUNT	\$ 58.41	\$ 54.20	\$ 52.95	\$ 52.95	\$ 52.95	\$ 52.27	\$ 52.27	\$ 60.21	\$ 60.21	\$ 54.92	\$ 54.92	\$ 53.51	\$ 53.51	\$ 52.23	\$ (5.69)	\$ 38.57	\$ 38.57	\$ 38.57	\$ 38.57	\$ 38.57	\$ 39.50	\$ 38.00	\$ 38.00	\$ 33.43
FUEL ADJ.	\$ 1.42	\$ 1.69	\$ 1.69	\$ 1.45	\$ 1.45	\$ 1.45	\$ 1.45	\$ 2.03	\$ 2.03	\$ 2.03	\$ 2.03	\$ 2.03	\$ 2.03	\$ 2.03	\$ 1.88	\$ 1.88	\$ 1.88	\$ 1.88	\$ 1.88	\$ 1.88	\$ 2.44	\$ 2.44	\$ 2.44	\$ 2.87
ECOR	\$ 0.26	\$ 0.24	\$ 0.24	\$ 0.24	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.94	\$ 0.94	\$ 0.94	\$ 0.94	\$ 0.94	\$ 0.94	\$ 0.94	\$ 0.94	\$ 1.79	\$ 1.79	\$ 1.79	\$ 1.79	\$ 1.79	\$ 1.40	\$ 1.40	\$ 1.40	\$ 1.92
ECRC	\$ 1.65	\$ 1.10	\$ 1.10	\$ 1.02	\$ 0.98	\$ 0.98	\$ 1.11	\$ 1.11	\$ 1.45	\$ 1.45	\$ 1.45	\$ 1.45	\$ 0.42	\$ 0.42	\$ 0.42	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 1.17	\$ 1.15	\$ 1.18	\$ 1.08
SRS	\$ 6.03	\$ 5.57	\$ 5.57	\$ 5.46	\$ 5.46	\$ 5.46	\$ 5.46	\$ 5.46	\$ 5.46	\$ 8.16	\$ 8.16	\$ 8.16	\$ 8.16	\$ 8.16	\$ 6.21	\$ 6.21	\$ 6.21	\$ 6.21	\$ 6.21	\$ 6.21	\$ 6.51	\$ 8.17	\$ 8.17	\$ 9.08
CPRC	\$ 105.89	\$ 100.92	\$ 100.84	\$ 100.84	\$ 100.80	\$ 99.93	\$ 100.06	\$ 108.00	\$ 108.34	\$ 106.81	\$ 105.78	\$ 104.37	\$ 105.78	\$ 107.95	\$ 107.95	\$ 92.08	\$ 92.08	\$ 92.08	\$ 92.08	\$ 92.08	\$ 94.03	\$ 94.22	\$ 94.13	\$ 92.25
SUBTOTAL	\$ 2.72	\$ 2.59	\$ 2.59	\$ 2.57	\$ 2.56	\$ 2.57	\$ 2.57	\$ 2.74	\$ 2.74	\$ 2.71	\$ 2.71	\$ 2.69	\$ 2.71	\$ 2.71	\$ 2.77	\$ 2.39	\$ 2.36	\$ 2.36	\$ 2.36	\$ 2.38	\$ 2.41	\$ 2.42	\$ 2.41	\$ 2.37
GRT	\$ 108.61	\$ 103.51	\$ 103.43	\$ 103.38	\$ 102.49	\$ 102.63	\$ 110.77	\$ 110.77	\$ 111.12	\$ 109.55	\$ 108.49	\$ 107.05	\$ 108.49	\$ 110.72	\$ 49.83	\$ 95.43	\$ 94.44	\$ 94.36	\$ 95.07	\$ 95.01	\$ 96.44	\$ 96.64	\$ 96.54	\$ 94.62
TOTAL	\$ -	\$ 1.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.06)	\$ -	\$ -	\$ 1.41	\$ 1.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.02	\$ -	\$ -	\$ 0.23

	Jan 5 2006	Jan 5 2007	May 2007	22-May 2007	Nov 1 2007	Jan 7 2008	1-May 2008	Aug 4 2008	Nov 1 2008	Jan 6 2009	1-May 2009	Jun 1 2009	Aug 3 2009	Nov 2 2009	Jan 4* 2010	Feb 3 2010	Mar 1 2010	May 1 2010	Aug 1 2010	Nov 1 2010	Mar 1 2011	Jun 2011	Sep 1 2011	Jan 3 2012
% CHANGE																								
BASE AMOUNT	0%	-7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	4%	3%	0%	0%	2%	0%	0%	0%	0%	0%	0%	1%
FUEL ADJ.	-7%	-2%	0%	0%	0%	-1%	0%	15%	0%	0%	0%	-3%	0%	-2%	-11%	755%	0%	0%	0%	0%	0%	-4%	0%	-12%
ECOR	19%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-7%	0%	0%	0%	0%	0%	0%	0%	0%	18%
ECRC	-8%	0%	0%	0%	0%	67%	0%	0%	0%	136%	0%	0%	0%	0%	90%	0%	0%	0%	0%	0%	-22%	0%	0%	37%
SRS	-33%	0%	0%	-7%	0%	-4%	0%	13%	0%	31%	0%	0%	0%	517%	0%	0%	-16%	-13%	128%	-5%	-2%	3%	-1%	
CPRC	-8%	0%	0%	0%	0%	-2%	0%	0%	0%	49%	0%	0%	0%	0%	-24%	0%	0%	0%	0%	0%	0%	25%	0%	19%
SUBTOTAL	-5%	0%	0%	0%	0%	-1%	0%	8%	0%	-1%	-1%	-1%	1%	0%	-55%	92%	0%	0%	1%	0%	2%	0%	-2%	
GRT	-5%	0%	0%	0%	0%	-1%	0%	8%	0%	-1%	-1%	-1%	1%	2%	-55%	91%	0%	0%	1%	0%	1%	0%	0%	
TOTAL	-5%	0%	0%	0%	0%	-1%	0%	8%	0%	-1%	-1%	-1%	1%	2%	-55%	92%	0%	0%	1%	0%	2%	0%	-2%	

* Includes one-time fuel credit of \$44.46

Q.

The summation of the residential customer units appearing in MFR Schedule E-13C, pages 4 and 5, column 2 "Units", row 3 "customers", is 48,978,495 (48,976,539 plus 1,956), but this amount does not equal the summation of the 2013 monthly residential customer forecast shown in MFR Schedule F-7, Attachment 8, Page 6 (49,019,763). Please explain in detail why the two schedules do not reconcile.

A.

The two schedules in question are reporting different customer metrics. MFR Schedule E-13C is based on customers by rate schedule. MFR Schedule F-7, Attachment No. 8 shows the forecast of customers for the residential revenue class. There is not a one-for-one relationship between the residential rate schedules and the residential revenue class. This is because the residential revenue class also includes some customers under the OL-1 rate schedule. The difference between the summation of customer units on MFR Schedule E-13C, pages 4 and 5 and that shown on MFR F-7, Attachment No. 8, Page 6 is due the the 41,268 customer units under the OL-1 rate schedule and residential revenue class.

Q.

The summation of the non-fuel energy units appearing in MFR Schedule E-13C, pages 4 and 5, column 2 "Units", rows 5-7 "non-fuel energy", is 53,023,166,899 kwh, but this amount does not equal the summation of the 2013 residential customer sales forecast shown in MFR Schedule F-7, Attachment 3, Page 3 (53,056,007 mwh) . Please explain in detail why the two schedules do not reconcile.

A.

The two schedules in question are reporting different sales metrics. MFR Schedule E-13C is based on sales by rate schedule. MFR Schedule F-7, Attachment No. 3 shows the forecast of sales for the residential revenue class. There is not a one-for-one relationship between the residential rate schedules and the residential revenue class. This is because the residential revenue class also includes some customers under the OL-1 rate schedule. The difference between the summation of non-fuel energy units on MFR Schedule E-13C, pages 4 and 5 and that shown on MFR F-7, Attachment No. 3, Page 3 is due the the 32,840 mWh of sales under the OL-1 rate schedule and residential revenue class.

Q.

Please refer to Page 21 of witness Kennedy's prefiled direct testimony. Please provide specific explanations regarding the type of overhaul maintenance to be performed at FPL's Ft. Myers 2, Turkey Point 5, Martin 3, Martin 4, Martin 8, West County 1 and West County 3. In your response, provide line item information regarding the type of scheduled maintenance for each facility, date of scheduled maintenance and cost of maintenance for each facility, whether FPL has performed similar maintenance on its existing fleet, and the maintenance schedules and the frequency of maintenance performed on those units.

A.

Page 21 of witness Kennedy's testimony refers to the increase in combined cycle maintenance for the units listed above for FERC Account 553 – Maintenance Generating and Electric Plant from the prior year (2012) to the test year (2013). The table below shows the type of overhaul maintenance to be performed for the units above in the test year and the \$ are the variance between test and prior year.

\$18.5 million of the \$18.7 million increase to Account 553 is related to non-cost recovery clause expenses. The condition based maintenance process has identified a higher level of planned maintenance (overhaul) work for the combined cycle fleet in 2013, increasing planned maintenance costs over 2012 by \$17.4 million. To sustain the reliability, availability and efficiency of this fuel efficient fleet, planned unit maintenance is scheduled based on service hours and cycles to repair, refurbish and overhaul generating and plant equipment. The planned maintenance increase driver is overhaul work on the following combined cycle units:

2013 Outages Start *	2013 Outages End *	Outage Description	Acct 553 \$ Variances in Millions
8/10/13	11/27/13	Turkey Point Unit 5 - Hot gas path inspections and steam turbine generator inspection	\$7.30
10/5/13	12/6/13	Ft Myers Unit 2 - Heat recovery steam generator inspections, steam turbine overhaul and steam turbine generator	\$5.60
3/2/13	12/20/13	Martin Unit 8 - Combustor inspection and heat recovery steam generator inspections	\$1.50
10/19/13	12/7/13	Martin Unit 3 - Combustor, heat recovery steam generator and hot gas path inspection	\$1.10
2/23/13	4/14/13	Martin Unit 4 - Major, heat recovery steam generator, and generator inspection	\$0.60
3/2/13	4/20/13	West County Unit 1 - Combustor inspections	\$1.40
11/2/13	12/17/13	West County Unit 3 - Hot gas path inspections and steam turbine generator inspection	\$1.00
Subtotal - Combined Cycle Units Highlighted in Witness Kennedy's Testimony			\$18.50
Other Combined Cycle Maintenance Unit Offsets throughout the fleet			\$ (1.10)
Subtotal - PGD FPL Combined Cycle Units Account 553 - Maintenance Generating & Electric Plant			\$ 17.40

* 2013 Outage Dates and Outage Descriptions contain multiple unit outages. Dates in (2) and (3) are the date ranges for all work performed in 2013 on the unit. Please refer to pages 5 and 6 of MFR F-8 for detail on individual outages summarized above.

The outage scheduling description below is a baseline strategy and Original Equipment Manufacturer (OEM) recommendations would apply to all CC units in the fleet. There are additional combined cycle units in the fleet which include: Putnam Units 1 & 2, Manatee Unit 3, West County Unit 2, Lauderdale Units 4 & 5, and Sanford Units 4 & 5. FPL has performed similar types of maintenance in the past.

For CC units, outages are scheduled based primarily on life of the combustion turbine (CT) parts. For example, most of the General Electric 7FA CT units, such as Ft. Myers, Turkey Point and the Martin CC units have 24,000 hour combustion parts. Therefore, a Hot Gas Path (HGP) outage is required in year 3. At every other HGP outage, the HGP work scope is performed in addition to compressor and rotor inspections that become a Major Inspection (MI) in year 6. Heat Recovery Steam Generator (HRSG) maintenance is also performed during the HGP and MI. However, HRSG maintenance is typically needed annually and scheduled during the HGP and MI whenever possible to maximize unit availability. Steam turbine and generator maintenance is also factored into the CT maintenance schedule. Steam turbine valve maintenance and generator rotor-in inspections are scheduled during the HGP and MI outages. A steam turbine majors, generator majors, and/or HRSG major inspections scheduled based on engineering condition assessments that are typically scheduled at greater than 6 year intervals.

Q.

Please refer to Page 21 of witness Kennedy's prefiled direct testimony. Please provide line item information regarding the seven months of daily maintenance work to be performed at FPL's new Cape Canaveral combined cycle plant which would begin in June 2013. In your response, list the type of scheduled maintenance to be performed and date of said maintenance, along with the cost of maintenance during the first year for the Cape Canaveral combined cycle, and compare the first year costs of Cape Canaveral's combined cycle to those of similar units in FPL's fleet.

A.

The first seven months of daily maintenance work to be performed at FPL's new Cape Canaveral combined cycle plant includes all expenses required to operate the plant as well as perform preventative and corrective maintenance that does not require a scheduled overhaul. The primary components of daily maintenance work include but are not limited to: Payroll (including benefits), contractors & services, materials & supplies, chemicals, water and other expenses.

When analyzing the daily maintenance costs of Cape Canaveral for the first 12 months of commercial operation (June 2013 – May 2014) for all operating and maintenance accounts (FERC accounts 546 – 554), as compared to Other Production units in the fleet for 2013, the site's costs are reasonably consistent. On a daily maintenance \$/per kilowatt (kW) basis, the new site performs considerably better than older combined cycle units in the fleet (e.g. Putnam and Lauderdale) and is within 4% of recently installed capacity (e.g. West County Energy Center).

Q.

Refer to Page 22 of witness Kennedy's prefiled direct testimony. Please provide line item detail as to what items/activities make up the \$62.5 million Other O&M Production expenses above the 2013 benchmark. In your response, please provide each item and its associated cost.

A.

As addressed in FPL's response to SFHHA's First Set of Interrogatories No. 175, the cost drivers for the \$62.5 million Production - Other benchmark variance are:

\$27.3 million to sustain the reliability, availability and efficiency of this fuel efficient fleet through planned unit maintenance (overhauls) that are scheduled based on service hours and cycles to repair, refurbish and overhaul generating plant equipment on the Production - Other fleet of units,

\$17.4 million of operating and maintenance expenses for two new fuel efficient combustion turbine generating units added to the fossil fleet after 2010 (\$10.5 million for West County Unit 3 and \$6.9 million for Cape Canaveral Unit 3),

\$14.4 million cost allocation shift from the Production - Steam function (item 2 above) to the Production - Other function, for fossil fleet staff and operations support, due to steam unit retirements and new combustion turbine (Production - Other) capacity additions,

\$2.5 million increase in non overhaul plant costs (e.g. daily operation and maintenance, structural maintenance) for Production - Other units in 2013 vs. 2010,

\$1.0 million for a PSC credit adjustment to payroll from the 2010 rate case, and

(\$.1) thousand reduction in support costs from Non PGD Dept. in 2013 vs. 2010

At a portfolio level the 2013 Production - Other benchmark overrun of \$62.5 million, to operate and maintain the new generating units and for planned unit maintenance (overhauls) on the Production - Other fleet, was partially offset by a (\$50.4) million 2013 Production - Steam under run from unit retirements, a lower level of planned unit maintenance (overhauls) on the Production - Steam fleet and material write-offs.

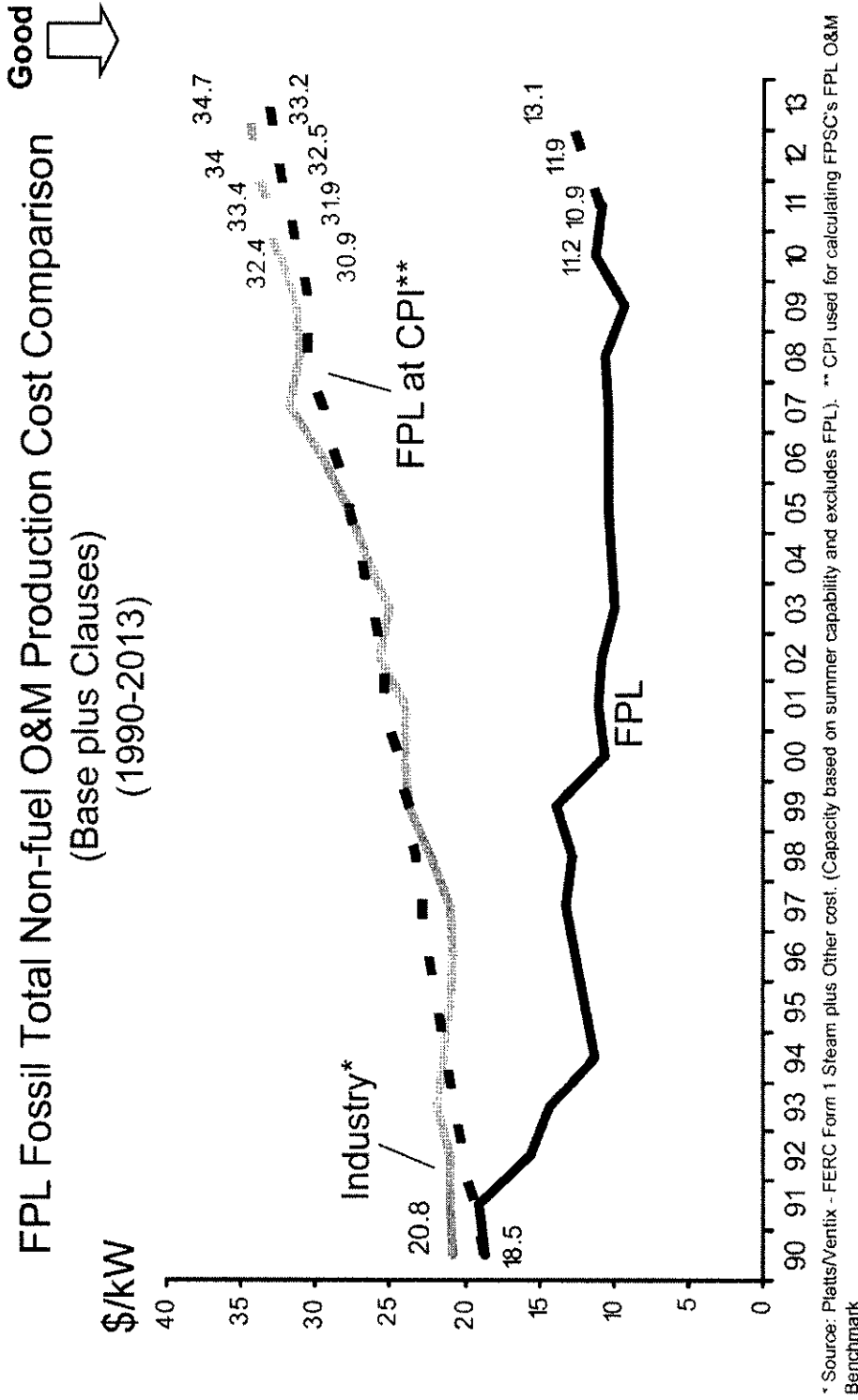
Q.

On page 4 of Witness Kennedy's prefiled direct testimony, the witness states that during the 2011-2013 timeframe, FPL's fossil Total non-fuel O&M cost in \$/kW is expected to remain more than \$20/kW lower than what the cost would have been if escalated by Consumer Price Index (CPI) since 1990. Please identify the source(s) which assisted the witness to come to this conclusion.

A.

This \$20/kW cost gap is referenced on page 24 of Witness Kennedy's testimony and represents the approximate difference during years 2011-2013 between the two FPL-referenced lines plotted on Attachment No. 1, which is Witness Kennedy's Exhibit RRK-7 entitled "FPL Fossil Total Non-fuel O&M Production Cost Comparison." The source of FPL's actual Fossil Non-fuel O&M for the period 1990 to 2011 is FPL's FERC Form 1 pages 320-321 Steam plus Other Production minus Fuel costs. The source of FPL's forecasted Fossil Non-fuel O&M for 2012 to 2013 is FPL's approved budget (base plus clauses) for the period 2012 to 2013. The source of FPL's fossil kW capacity is Total Summer Capacity minus Nuclear from FPL's Ten Year Site Plan Schedules 1 for the period 1990 to 2011, and FPL's MFR C-33 line 23 projected fossil capacity component (plus solar) for the period 2012 to 2013. The source of CPI is the U.S. Department of Labor BLS (Bureau of Labor Statistics) for the period 1990 to 2011 and MFR C-41 CPI projection for 2012 to 2013.

FPL's fossil fleet total non-fuel O&M cost per kW was reduced 41% since 1990 and is almost two-thirds below both corresponding CPI and fossil industry trends.



FPL's exceptional non-fuel O&M performance has avoided hundreds of millions in non-fuel O&M cost yearly to FPL customers.

Q.

On page 25 of witness Kennedy's prefiled direct testimony, the witness states that one of the drivers for the increase in FPL's fossil fleet base capital is investments in CT hot end component upgrades. Please identify the name, age, and cost per upgrade for each unit that FPL plans to perform this type of upgrade, and identify how long the hot end component upgrade would last on the units in which it is performed.

A.

The table below outlines the name of each unit, when the unit went commercial (COD) and the initial costs of outages to perform the Hot Gas Path upgrades for the first installation. As documented in FPL's confidential response to OPC's Sixth Request for Production of Documents No. 55 on Bates Stamp Page OPC 300695, the following extensions are expected after each CT upgrade: (1) Hot Gas Path Parts – [REDACTED] and (2) Maintenance Inspections Extension – [REDACTED].

CT Upgrades (2010 - 2015)			
Year	Base Capital Forecast Summary	Unit COD	CT Unit Upgrades
2010	\$ -		
2011 *	\$114,542	2001	PMG-8A
		2005	PMG-8C
		2005	PMG-8D
2012	\$45,767	2002	PSN-5A
		2002	PSN-5D
		2003	PSN-4B
		2003	PSN-4A
		2001	PMG-8B
2013	\$95,561	2002	PSN-5C
		2003	PSN-4D
		2003	PSN-4C
		2007	PTF-5B
		2007	PTF-5D
2014	\$128,326	2002	PSN-5B
		2005	PMT-3C
		2007	PTF-5A
		2007	PTF-5C
		2005	PMT-3D
		2005	PMT-3A
		2005	PMT-3B
2015	\$66,664	2001	PFM-2E
		2001	PFM-2F
		2000	PFM-2A
		2000	PFM-2B
		2001	PFM-2C
Total	\$ 450,860		

* This is a forecasted value that was the basis for the rate case filing.
The Hot Gas Path Upgrades were approved in the 3rd quarter of 2011.
The project was not part of original 2011 budget.

The redacted information is confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

Q.

Please state whether FPL has performed this type of upgrade mention on page 25 of witness Kennedy's prefiled direct testimony. If your response is yes, please provide dates and units in which this type of upgrade was performed and whether the Company has analyzed any other alternatives to hot end components upgrade? If your response is yes, please state what the alternatives were and the results (costs/benefits) of those analyses?

A.

FPL has not performed hot end component upgrades like the type mentioned in witness Kennedy's testimony prior to the current filing.

Q.

On page 28 of witness Kennedy's prefiled direct testimony, the witness states that the non-fuel O&M expense is reasonably consistent with the cost estimates provided to the Commission in FPL's petition for a determination of need for the Cape Canaveral Project. Please provide a detailed side-by-side line item comparison of the proposed non-fuel O&M expense provided in the Canaveral Modernization Project in Docket No. 080246-EI to the current estimates.

A.

As explained in FPL's response to SFHHA's First Set of Interrogatories No. 82, the O&M costs provided in Docket No. 080246-EI had approximately \$7.7 million of O&M costs for year 1 while the current proceeding has approximately \$10.5 million of O&M costs for year 1. The primary drivers of the \$2.8 million difference are:

- (1) Startup costs were not included in the needs filing but were included in the modernization filing - \$0.8 million;
- (2) The needs filing assumed that anhydrous ammonia rather than aqueous ammonia would be used in the plant - \$0.6 million;
- (3) The needs filing pro forma assumed a headcount of 32 plant personnel and the modernization pro forma was increased to 41 plant personnel - \$0.6 million;
- (4) The payroll assumption built in to the needs filing pro forma was later updated - \$0.8 million.

Startup costs were identified and quantified after the submission of the needs filing and included in the current proceeding.

The primary reasons for the change in the ammonia assumption used in the current proceeding were safety and environmental. An evaluation of the Safety and environmental risks of using anhydrous (gaseous) ammonia was performed after a leak occurred at one of Next Era's non-FPL sites. The recommendations included utilizing aqueous ammonia (dissolved in water) at any new facilities to mitigate the gaseous leak safety and environmental risk exposure.

Reasons for increase in headcount assumptions and salary assumptions used in the current proceeding filing are that the modernized facility utilizes the latest in Combustion Turbine Technology, with leading efficiency and heat rate in the industry. With this advanced technology also comes an added level of automation and complexity. These changes require an increase in the complement of Instrumentation and Controls (I&C) skill sets. The complement of I&C skilled craft labor was increased and an independent I&C coach (exempt level) employee was added to oversee this area rather than sharing the accountability between and Electrical & I&C coach combined.

The table below summarizes the needs filing versus the current estimates and the variances highlighted above. In two categories, costs were also reduced by a total of about \$293,000 since the needs filing.

Pro Forma Categories	Needs Filing	Rate Case Filing	Variance
Payroll (Including Benefits)	\$ 3,563,322	\$ 4,960,374	\$ 1,397,052
9 Additional Personnel @ \$67k/Head			\$ 600,000
Payroll Assumptions Update			\$ 797,052
Contractors & Services	\$ 321,989	\$ 449,138	\$ 127,149
Other Expenses	\$ 206,098	\$ 13,151	\$ (192,948)
Fixed Water Treatment Costs	\$ 683,543	\$ 700,631	\$ 17,089
MARSEC Costs	\$ 100,000	\$ -	\$ (100,000)
Startup Costs	\$ -	\$ 831,000	\$ 831,000
Var. O&M (Chemicals, SCR, NH3, CEMS)	\$ 281,821	\$ 850,162	\$ 568,341
Var. O&M (Water Pretreat Costs)	\$ 1,107,189	\$ 1,159,404	\$ 52,216
Overhaul	\$ 809,988	\$ 888,083	\$ 78,095
Subtotals	\$ 7,670,474	\$ 10,455,002	\$ 2,784,529

Q.

On page 23 of witness Hardy's prefiled direct testimony, the witness lists the activities and programs included in Distribution's O&M expenses. Please identify the schedule timelines and expenses for each activity.

A.

Below are the cost categories provided in Witness Hardy's testimony and their associated O&M expenses. The timelines for each of these cost categories are on-going throughout the year (as well as across years, historically and projected). The expenses provided in testimony, as well as below, reflect the projected expenses associated with these activities for the twelve months ended December 31, 2013.

<u>Cost Categories</u>	(\$ Millions)	
	<u>As Filed</u>	<u>Adjusted</u>
Growth	12	11
Reliability	66	65
Hardening	37	36
Restoration	92	81
Customer Response	31	26
Field Support	30	25
Other Business Units	<u>27</u>	<u>51</u>
Total Distribution	295	295

Note: During discovery response preparation, FPL determined that the amounts shown in the cost categories that FPL Witness Hardy uses on page 23 of his testimony to explain the activities and programs included in Distributions O&M expenses need to be adjusted, although the total amount for all categories remains unchanged. Above are the as-filed and adjusted amounts for the O&M cost categories. Prior to the hearing, FPL will file an errata sheet to reflect these adjustments in Witness Hardy's testimony.

Q.

On page 23 of witness Hardy's testimony, the witness states that FPL will incur costs associated with other FPL business related to distribution O&M in the amount of \$27 million. Please give a line-by-line description of the costs along with the associated schedule timelines.

A.

As result of an adjustment made to Distribution O&M expenses (see FPL's response to Staff Interrogatory 291), there are \$51 million of FPL other business units O&M expenses that are associated with operating/maintaining the distribution system and charged to distribution O&M expenses. These O&M expenses, primarily from three other FPL business units: Customer Service (\$21.7 million, primarily associated with operating/maintaining: customer meters; Transmission (\$20.8 million, primarily associated with operating/maintaining distribution substations; and Corporate Services (\$7.8 million, primarily associated with maintaining distribution-occupied facilities, e.g., distribution service centers and substations). Below is a further breakdown of these other FPL business unit costs:

	\$ Millions
<u>O&M Expenses</u>	
<u>Customer Service</u>	
Meter Services/Technology	19.1
Energy Conservation*	1.8
Other	<u>0.8</u>
Total Customer Service	21.7
 <u>Transmission</u>	
Distribution Substations	16.9
Environmental*	3.4
Energy Conservation*	<u>0.5</u>
Total Transmission	20.8
 <u>Corporate Services</u>	
Distribution-occupied Facilities	<u>7.8</u>
Total Corporate Services	7.8
 <u>Other</u>	
Corporate Support (e.g., legal, IT)	<u>0.2</u>
Total Other	0.2
 Total Other Business Units	 50.5

* O&M expenses recovered through FPSC adjustment clauses, i.e., ECCR and ECRC.

The timelines for each of these cost categories are on-going throughout the test year (as well as across years, historically and projected).

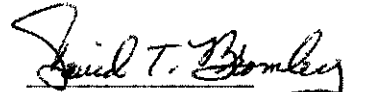
Q. Referring to page 17 of witness Miranda's prefiled direct testimony, please list and explain the major cost drivers for FPL's Transmission capital expenditures. Please use the chart below to provide line-by-line schedules and expenses for the following: Infrastructure replacement and reliability, upcoming projects necessary to meet system requirements, FPSC mandated programs, projects to meet distribution requirements, projects resulting from revisions to FERC/NERC standards, projects related to technology upgrades to FPL's System Control Center, Transmission 500kV system programs and Non-Reimbursable relocations:

Activity	Maintenance Operation	Maintenance Date	Expense
Infrastructure Replacement & Reliability			
Upcoming Projects to Meet System Requirements			
FPSC Mandated Programs			
Projects to Meet Distribution Requirements			
Projects resulting from Revisions to FERC/NERC Standards			
Projects Related to Technology Upgrades to FPL's System Control Center			
Transmission 500kV System Programs			
Non-Reimbursable Relocations			

A.

ACTIVITY	Maintenance Operation	Maintenance Date	Expense
Infrastructure Replacement & Reliability	General Plant (tools)	On-going	0.5
	Facility/System Assessments (DCA, thermovision, doble)	On-going	0.3
	Prevention of Recurrence (Unplanned, restoration, IG)	On-going	4.4
	Prevention Through Production (Regulators, critical structures, condition assessment, includes reserve equipment)	On-going	44.9
	Smart Grid Technology (BOM Auto Restore/Sub Data Equip/Tx on-Line Monitoring)	On-going	2.8
Upcoming Projects to Meet System Requirements	Distribution Underbuilt	On-going	0.9
	BW-Manatee	Forecast In-Service 2014	29.3
	Ampacity Upgrades	Forecast In-Service 2013	1.2
	Substation Projects	Forecast In-Service 2013	0.8
	Legal Fees	As required	1.8
FPSC Mandated Programs	Collier Auto Transformer Project #1- install Cookers	Forecast In-Service 2013	1.1
	FPSC Commitments (Level 1 and 2 Maintenance)		
Projects to Meet Distribution System Requirements	Storm Hardening	On-going	26.2
	Distribution Increase Capacity and Feeder projects	On-going	4.7
Projects Resulting from Revisions to FERC/MERC Standards	MERC Facility Ratings Alert (LADAR)	Forecast In-Service 2013	22.3
	Transmission Regulatory Projects (DFR's, Redundancy Protection, NESC breakers)	Forecast completion 2013	9.8
Projects related to Technology Upgrades to FPL's System Control Center	EMS Upgrades (Squadron replacement, Unit Commitment, Mapboard replacement)	Forecast completion 2014	9.2
	SCC DMS Project (Hardware and Domain Controllers replacement)	Forecast completion 2014	
	SCC FACILITY (Cyber Security)	Forecast completion 2014	4.3
	Subst Phone Circuit Migration	Forecast completion 2013	0.3
		Forecast completion 2014	1.4
Transmission 500kV System Programs	Insulator, vibration spacer damper system replacement	Forecast completion 2014	2.3
	Structures and structural components	On-going	4.4
Non-Reimbursable Relocations	Various projects	On-going	3.6
		Forecast In-Service 2013	8.1


AFFIDAVIT


David T. Bromley

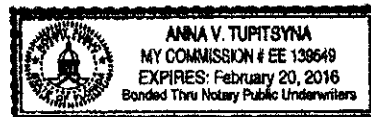
State of Florida)
County of Broward)

I hereby certify that on this 29th day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared David T. Bromley, who is personally known to me, and he acknowledged before me that he sponsored the answers to Interrogatories 291 and 292 from the Florida Public Service Commission Staff's Seventh Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on his personal knowledge.

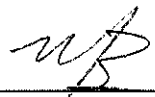
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 29th day of May, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT



Matt Belger

State of Florida)

County of Palm Beach

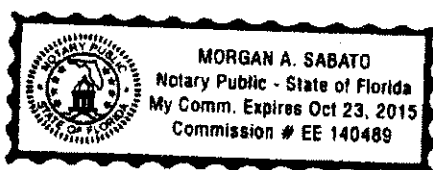
I hereby certify that on this 4 day of JUNE, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Matt Belger, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 240-243 & 248 and co-sponsored the answer(s) to Interrogatory No(s). 249 from Staff's 7th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 4th day of June, 2012.

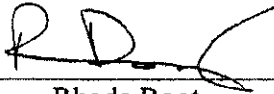


Notary Public, State of Florida

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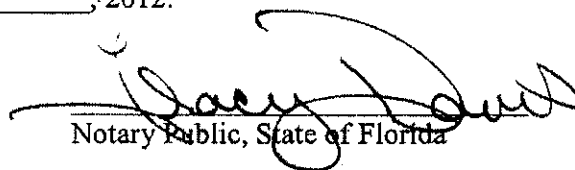
AFFIDAVIT


Rhode Root

State of Florida)
County of Palm Beach)

I hereby certify that on this 4 day of June , 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Rhode Root, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 244-247, and co-sponsored "Attachment #1" provided in response 249, as it relates to acreage information, from Staff's 7th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

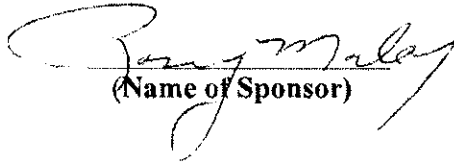
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 4 day of June , 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT


(Name of Sponsor)

State of Florida)

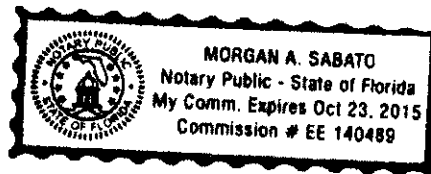
County of Palm Beach)

I hereby certify that on this **4th** day of **June**, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Rosemary Morley**, who is personally known to me, and she acknowledged before me that she co-sponsored the answer to Interrogatory No. **270** from **Staff's Seventh** Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

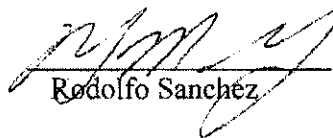
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this **4th** day of **June**, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT


Rodolfo Sanchez

State of Florida)

County of Miami Dade)

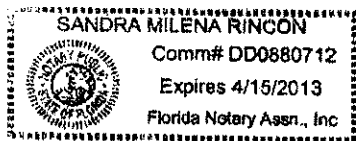
I hereby certify that on this 1st day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Rodolfo Sanchez, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 284-290 from Staff's 7th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 1st day of June, 2012.




Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT



Mike Lannon

State of Florida)

County of Palm Beach)

I hereby certify that on this 1 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Mike Lannon, who is personally known to me, and he acknowledged before me that he sponsored the answer to Interrogatory No. 293 and co-sponsored the answer to Interrogatory No. 249, from Staff's 7th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 1 day of June, 2012.



Notary Public, State of Florida

Notary Stamp:



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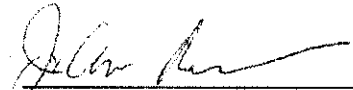

Tom Flowers

State of Florida

County of Palm Beach

I hereby certify that on this 1st day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Tom Flowers** who is personally known to me, and he/she acknowledged before me that he/she co-sponsored the answer(s) to Interrogatory No. 249 from Staff's Seventh Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 1st day of May, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT



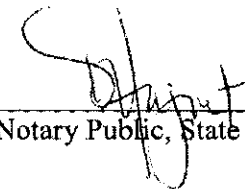
Jacqueline Cabrera

State of Florida

County of Miami-Dade

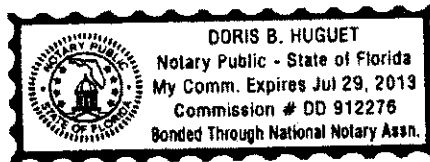
I hereby certify that on this 30 day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Jacqueline Cabrera, who is personally known to me, and she acknowledged before me that she co-sponsored interrogatory 270 and provided answers to interrogatories 280 through 283 from Staff's Seventh Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 30th day of May, 2012.



Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Rosemary Morley

State of Florida)

County of Palm Beach)

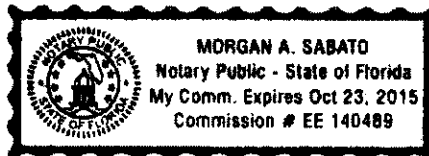
I hereby certify that on this 1st day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Rosemary Morley, who is personally known to me, and she acknowledged before me that she sponsored the answer to Interrogatory Nos. 260, 261, 262, 268, 269, 270, 271, 272, 273, 274, 278, and 279 from Staff's Seventh Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that it is true and correct based on her personal knowledge.

*Rosemary
is co-spon. 270.
need revised aff'd*

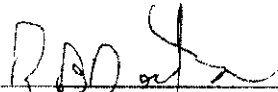
In Witness Whereof, I have hereunto set my hand and seal in aforesaid as of this 1st day of June, 2012.

Morgan A. Sabato
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT


Renae B. Deaton

State of Florida

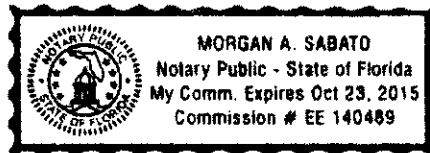
County of Palm Beach

I hereby certify that on this 31st day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Renae B. Deaton, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 275-277 from Staff's Seventh Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 31st day of May, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

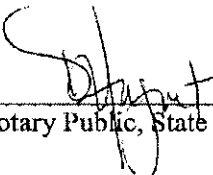

Jacqueline Cabrera

State of Florida

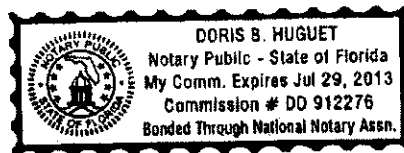
County of Miami-Dade

I hereby certify that on this 30 day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Jacqueline Cabrera, who is personally known to me, and she acknowledged before me that she co-sponsored interrogatory 270 and provided answers to interrogatories 280 through 283 from Staff's Seventh Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

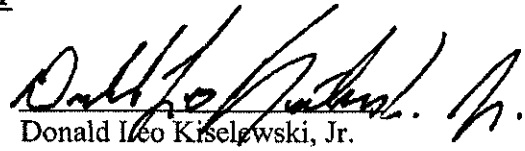
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 30th day of May, 2012.


Notary Public, State of Florida

Notary Stamp:



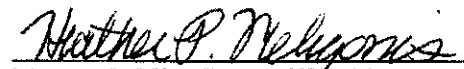
AFFIDAVIT


Donald Leo Kiselewski, Jr.

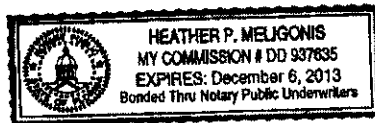
State of Florida)
County of Palm Beach)

I hereby certify that on this 25th day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Donald Leo Kiselewski, Jr., who is personally known to me, and he acknowledged before me that he co-sponsored the answers to Interrogatory Nos. 263 through 267 from the Staff's Seventh Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 25th day of May, 2012.


Notary Public, State of Florida

Notary Stamp:




AFFIDAVIT


Andrew Dillman

State of Florida)
County of Palm Beach)

I hereby certify that on this 23 day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Andrew Dillman, who is personally known to me, and he acknowledged before me that he sponsored the answers to **Interrogatory Nos. 250 through 255, and 259; and co-sponsored Interrogatory Nos. 263 through 267**, from Staff's Seventh Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23 day of May, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

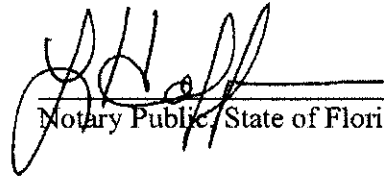

Pamela L. Metz

State of Florida)

County of Palm Beach)

I hereby certify that on this 29 day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Pamela L. Metz, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 256-258 from Staff's 7th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EL, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 29 day of May, 2012.



Notary Public, State of Florida

Notary Stamp:



45

**FPL's Responses to
Staff's Eighth Set of Interrogatories
(Nos. 294 [including
attachments 2 and 3], and 295-313)**

Q.

Transactions with Affiliated Companies.

For questions 294-296, please refer to page 1, Exhibit KO-10, of witness Ousdahl's direct testimony:

Please identify the NextEra Energy Resources "related affiliates" and provide by type of service the total amount of direct charges allocated to each of the "related affiliates" for the 2011 historical year, the 2012 prior year, and the 2013 test year.

A.

FPL does not track or analyze the information at the level of detail requested, but FPL can provide the following:

Due to the implementation of SAP in July 2011, FPL is providing the 2011 information in two attachments. For the six months ended June 30, 2011, FPL is providing a report of direct charges to NextEra Energy Resources (NEER) and its affiliates by cost center by affiliate, and a report from the Credit Accounts Receivable Miscellaneous System (CARMS) that includes billings to NEER affiliate entities. These two reports combined represent total direct charges to NEER affiliates for the first six months of 2011 (see Attachment No. 1).

For the six months ended December 31, 2011, FPL is providing a report by cost center, by NEER affiliate, by internal order (see Attachment No. 2).

For 2012 and 2013, the budget for direct charges is not broken down below the total NEER level. For these periods, FPL is providing a report of NEER charges by cost center by work breakdown structure (WBS). The NEER affiliate activity is included in these totals (see Attachment No. 3).

Summary Transactions: CO (CC/O/PS) Detail (A)

Author	BXS0J00	Last Refreshed	06/6/2012 09:28:20
Current User	JWN0M9Z	Key Date	06/6/2012
Last Changed by	BXS0J00	Changed At	04/19/2012 17:56:24
Info Provider	ZU_M02	Status of Data	01/31/2012 10:31:52
Query Technical Name	ZZU_M02_Q029	Relevance of Data (Date)	01/31/2012
Query Description	Summary Transactions: CO (CC/O/PS) Detail (A)	Relevance of Data (Time)	10:31:52

Florida Power & Light Company
 Docket No. 120015-EI
 Staff's Eighth Set of Interrogatories
 Interrogatory No. 294 - Attachment No. 2
 Tab 1 of 1

Florida Power & Light Company
 Direct Charges to NEER Subsidiaries
 July to December 2011
 Reconciliation to Exhibit KO - 10

Parent Company	Order	Account	Balance
FLORIDA POWER & LIGHT COMPANY	31606000	FLORIDA POWER & LIGHT COMPANY	\$ (34,815)
	31606000	FLORIDA POWER & LIGHT COMPANY	\$ (332)
	31606000	FLORIDA POWER & LIGHT COMPANY	\$ (37)
	31606000	FLORIDA POWER & LIGHT COMPANY	\$ (310,716)
	31606000	FLORIDA POWER & LIGHT COMPANY	\$ (35,568)
	31606000	FLORIDA POWER & LIGHT COMPANY	\$ (502)

61500032	LEGAL LITIGATION&A201052	\$ (65,660)
61500032	LEGAL LABOR AND EMPLOYMENT#20005	\$ (89,645)
61500032	LEGAL COMM#200051	\$ (11,201)
61500032	LEGAL REAL ESTATE AND USE CLAS	\$ (20)
61500032	LEGAL SUPPORT SERVICES#200051	\$ (120,474)
61500032	LEGAL COMMERCIAL TRANSACTIONS	\$ (22,309)
61500032	MCDONNELL LEGAL SERVICES#1620072	\$ (129)
61500032	RED MESAS CONSTRUCTION CHARGES F	\$ (54)
61500032	HDR SHELL OILVILLE GAS EXPLORATION	\$ (882)
61500032	QUEEN ANNE P/SOLAR LEGAL SER#191	\$ (129)
61500032	QTRBUS ENERGY P/AT#100505P/R/AT	\$ (8,036)
61500032	NEER FIDELITY (30M)	\$ (1,645)
61500032	NEER ENERGY RESOURCES LLC	\$ (2,136)
61500032	NEER ENERGY RESOURCES LLC	\$ (4,866)
61500032	NEER ENERGY RESOURCES LLC	\$ (1,744)
61500032	NEER ENERGY RESOURCES LLC	\$ (628)
61500032	NEER ENERGY RESOURCES LLC	\$ (2,257)
61500032	NEER ENERGY RESOURCES LLC	\$ (1,104)
61500032	NEER ENERGY RESOURCES LLC	\$ (1,306)
61500032	NEER ENERGY RESOURCES LLC	\$ (2,335)
61500032	NEER ENERGY RESOURCES LLC	\$ (1,041)
61500032	NEER ENERGY RESOURCES LLC	\$ (4,721)
61500032	NEER ENERGY RESOURCES LLC	\$ (2,657)
61500032	NEER SAVANNAH PROJECTS	\$ (4,728)
61500032	NEER SAVANNAH PROJECTS	\$ (18,391)
61500032	NEER SAVANNAH PROJECTS	\$ (4,985)
61500032	NEER SAVANNAH PROJECTS	\$ (9,977)
61500032	NEER SAVANNAH PROJECTS	\$ (92,349)
61500032	NEER SAVANNAH PROJECTS	\$ (5,309)
61500032	NEER SAVANNAH PROJECTS	\$ (7,728)
61500032	NEER SAVANNAH PROJECTS	\$ (22,626)
61500032	NEER SAVANNAH PROJECTS	\$ (27,378)
61500032	NEER SAVANNAH PROJECTS	\$ (11,984)
61500032	NEER SAVANNAH PROJECTS	\$ (2,478)
61500032	NEER SAVANNAH PROJECTS	\$ (44,050)
61500032	NEER SAVANNAH PROJECTS	\$ (964)
61500032	NEER SAVANNAH PROJECTS	\$ (3,041)

61500021	FPI-EM-Boilers	\$ (3,399)
61500021	Aluminum Reinforcement	\$ (14,230)
61500021	Aluminum Reinforcement	\$ (56,631)
61500021	Aluminum Reinforcement	\$ (1,239)
61500021	Aluminum Reinforcement	\$ (153,314)
61500021	Aluminum Reinforcement	\$ (245,102)
61500021	Aluminum Reinforcement	\$ (186)
61500021	Aluminum Reinforcement	\$ (381)
61500021	Aluminum Reinforcement	\$ (961)
61500021	Aluminum Reinforcement	\$ (274)
61500021	Aluminum Reinforcement	\$ (5,836)
61500021	Aluminum Reinforcement	\$ (2,067)
61500021	Aluminum Reinforcement	\$ (34,940)
61500021	Aluminum Reinforcement	\$ (2,326)
61500021	Aluminum Reinforcement	\$ (10,370)
61500021	Aluminum Reinforcement	\$ (2,067)
61500021	Aluminum Reinforcement	\$ (1,033)
61500021	Aluminum Reinforcement	\$ (3,309)
61500021	Aluminum Reinforcement	\$ (12,649)
61500021	Aluminum Reinforcement	\$ (95,051)
61500021	Aluminum Reinforcement	\$ (1,575)
61500021	Aluminum Reinforcement	\$ (353)
61500021	Aluminum Reinforcement	\$ (27,520)
61500021	Aluminum Reinforcement	\$ (1,776)
61500021	Aluminum Reinforcement	\$ (90)
61500021	Aluminum Reinforcement	\$ (636)
61500021	Aluminum Reinforcement	\$ (14,172)
61500021	Aluminum Reinforcement	\$ (9,409)
61500021	Aluminum Reinforcement	\$ (27,086)
61500021	Aluminum Reinforcement	\$ (4,740)
61500021	Aluminum Reinforcement	\$ (6,161)
61500021	Aluminum Reinforcement	\$ (10,079)
61500021	Aluminum Reinforcement	\$ (24,557)
61500021	Aluminum Reinforcement	\$ (1,364)
61500021	Aluminum Reinforcement	\$ (269)
61500021	Aluminum Reinforcement	\$ (10,037)
61500021	Aluminum Reinforcement	\$ (962)

61500093	Hardware Chk	\$ (2,144)
61500093	Hardware Other	\$ (2,666)
61500093	License	\$ (51,104)
61500093	Signal	\$ (2,136)
61500093	Disaster Recovery Expense	\$ (88,453)
61500093	Other	\$ (835)
61500093	Other	\$ (15,366)
61500093	Travel (6/14/19) 1/19/19	\$ (184)
61500093	Auto	\$ (58,927)
61500093	Rent - SAS Building	\$ (5,300)
61500093	Sales Expense	\$ (61,612)
61500093	Software Other Expense	\$ (137)
61500093	Professional Fees	\$ (6,503)
61500093	Research & Development	\$ (1,608)
61500093	Inventory	\$ (20,314)
61500093	Net Change	\$ (947)
61500093	Year-Over-Change	\$ (5,160)
61500093	Change in Other	\$ (1,148)
61500093	Change in Other	\$ (2,524)
61500093	Change in Other	\$ (70,240)
61500093	Change in Other	\$ (148)
61500093	Change in Other	\$ (7,098)
61500093	Change in Other	\$ (1,06)
61500093	Change in Other	\$ (1,762)
61500093	Change in Other	\$ (98)
61500093	Change in Other	\$ (4,295)
61500093	Change in Other	\$ (2,489)
61500093	Change in Other	\$ (4,149)
61500093	Change in Other	\$ (1,532)
61500093	Change in Other	\$ (700)
61500093	Change in Other	\$ (3,419)
61500093	Change in Other	\$ (574)
61500093	Change in Other	\$ (1,683)
61500093	Change in Other	\$ (1,395)
61500093	Change in Other	\$ (3,069)
61500093	Change in Other	\$ (3,485)
61500093	Change in Other	\$ (1,120)

615000961	ATMATIC Chargebacks	\$ (3,241)
615000961	ATMATIC Chargebacks	\$ (1,047)
615000961	ATMATIC Chargebacks	\$ (930)
615000961	ATMATIC Chargebacks	\$ (352)
615000961	ATMATIC Chargebacks	\$ (253)
615000961	ATMATIC Chargebacks	\$ (527)
615000961	ATMATIC Chargebacks	\$ (6,525)
615000961	ATMATIC Chargebacks	\$ (683)
615000961	ATMATIC Chargebacks	\$ (36,468)
615000961	ATMATIC Chargebacks	\$ (39,353)
615000961	ATMATIC Chargebacks	\$ (666)
615000961	ATMATIC Chargebacks	\$ (891)
615000961	ATMATIC Chargebacks	\$ (2,754)
615000961	ATMATIC Chargebacks	\$ (52,246)
615000961	ATMATIC Chargebacks	\$ (2,782)
615000961	ATMATIC Chargebacks	\$ (6,497)
615000961	ATMATIC Chargebacks	\$ (2,743)
615000961	ATMATIC Chargebacks	\$ (103)
615000961	ATMATIC Chargebacks	\$ (1,162)
615000961	ATMATIC Chargebacks	\$ (648)
615000961	ATMATIC Chargebacks	\$ (10,165)
615000961	ATMATIC Chargebacks	\$ (16,154)
615000961	ATMATIC Chargebacks	\$ (135)
615000961	ATMATIC Chargebacks	\$ (28,536)
615000961	ATMATIC Chargebacks	\$ (4,464)
615000961	ATMATIC Chargebacks	\$ (6,050)
615000961	ATMATIC Chargebacks	\$ (168)
615000961	ATMATIC Chargebacks	\$ (1,589)
615000961	ATMATIC Chargebacks	\$ (348)
615000961	ATMATIC Chargebacks	\$ (1,233)
615000961	ATMATIC Chargebacks	\$ (1,046)
615000961	ATMATIC Chargebacks	\$ (661)
615000961	ATMATIC Chargebacks	\$ (1,138)
615000961	ATMATIC Chargebacks	\$ (84)
615000961	ATMATIC Chargebacks	\$ (1,116)
615000961	ATMATIC Chargebacks	\$ (765)
615000961	ATMATIC Chargebacks	\$ (332)

61500097	NextEra Business Mgmt - West Region	\$ (1,171)
61500097	NextEra Business Mgmt - South Region	\$ (1,778)
61500097	NextEra Operations - West Region	\$ (168)
61500097	NextEra Operations - South Region	\$ (169)
61500097	NextEra Operations Support - West	\$ (310)
61500097	NextEra Operations Support - South	\$ (504)
61500098	NextEra Quality Management	\$ (129)
61500098	NextEra Quality Management - Improvement	\$ (1,783)
61500098	NextEra Quality Management - O&M	\$ (226)
61500098	NextEra Quality Management - O&M - West	\$ (695)
61500098	NextEra Quality Management - O&M - South	\$ (1,070)
61500098	NextEra Quality Management - O&M - Support	\$ (988)
61500098	NextEra Quality Management - O&M - Support - West	\$ (2,123)
61500098	NextEra Quality Management - O&M - Support - South	\$ (2,115)
61500098	NextEra Quality Management - O&M - Support - Support	\$ (3,564)
61500098	NextEra Quality Management - O&M - Support - Support - West	\$ (1,165)
61500098	NextEra Quality Management - O&M - Support - Support - South	\$ (64,318)
61500098	NextEra Quality Management - O&M - Support - Support - Support	\$ (410)
61500098	NextEra Quality Management - O&M - Support - Support - Support - West	\$ (206)
61500098	NextEra Quality Management - O&M - Support - Support - Support - South	\$ (109)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support	\$ (144)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - West	\$ (3,904)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - South	\$ (149)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support	\$ (680)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - West	\$ (1,070)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - South	\$ (535)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - Support	\$ (180)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - Support - West	\$ (1,110)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - Support - South	\$ (6,270)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - Support - Support	\$ (341)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - Support - Support - West	\$ (334)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - Support - Support - South	\$ (80)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - Support - Support - Support	\$ (4,665)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - Support - Support - Support - West	\$ (268,648)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - Support - Support - Support - South	\$ (166,110)
61500098	NextEra Quality Management - O&M - Support - Support - Support - Support - Support - Support - Support - Support - Support - West	\$ (37,485)

Account Number	Description	Amount
61600002	NUC ERMS/Project CAP Spillout	\$ (38,379)
61600002	NUC ERMS/Project CAP Spillout	\$ (38,379)
61600002	NUC ERMS/Project CAP Spillout	\$ (38,494)
61600002	SANSHUVA AUTOMATION/BOG CAP NBX	\$ (466,448)
61600002	SAESTAX AUTOMATION/BOG CAP NBX	\$ (10,778)
61600002	GOBIENCE Management/Global	\$ (35,700)
61600002	GOBIENCE Management/Global	\$ (12,950)
61600002	GOBIENCE Management/Global	\$ (4,931)
61600004	SAP/Phase 3/Global	\$ (191,619)
Result		#####
61600004	SW/Maintenance/GE/ENERGY/JP	\$ (2,192)
61600004	PLM/INTEGRATION/2010/2011	\$ (61)
61600004	PLM/STRATEGY/TRANS/ANALYTICS/20	\$ (237)
61600004	SALES/STRATEGY/2010/2011/2012	\$ (35)
61600004	PLM/2011/2012/2013	\$ (18,862)
61600004	PLM/2011/2012/2013	\$ (65)
61600004	PLM/2011/2012/2013	\$ (820)
61600004	PLM/2011/2012/2013	\$ (343)
61600004	PLM/2011/2012/2013	\$ (1,555)
61600004	PLM/2011/2012/2013	\$ (1,018)
61600004	PLM/2011/2012/2013	\$ (2,711)
61600004	PLM/2011/2012/2013	\$ (4,242)
61600004	PLM/2011/2012/2013	\$ (769)
61600004	PLM/2011/2012/2013	\$ (32,191)
61600004	PLM/2011/2012/2013	\$ (682)
61600004	PLM/2011/2012/2013	\$ (1,202)
61600004	PLM/2011/2012/2013	\$ (1,386)
61600004	PLM/2011/2012/2013	\$ (499)
61600004	PLM/2011/2012/2013	\$ (2,533)
61600004	PLM/2011/2012/2013	\$ (227)
61600004	PLM/2011/2012/2013	\$ (399)
61600004	PLM/2011/2012/2013	\$ (29,566)
61600004	PLM/2011/2012/2013	\$ (3,345)
61600004	PLM/2011/2012/2013	\$ (623)
61600004	PLM/2011/2012/2013	\$ (2,759)
61600004	PLM/2011/2012/2013	\$ (2,909)
61600004	PLM/2011/2012/2013	\$ (1,902)

		81500094	Tech Svc Support Id Alarm Management	\$ (10,578)
		81500096	EPNash charges for CE/Fuel	\$ (581)
		81500096	HR Solutions Tipa for Hubby/Woodmore	\$ (8,806)
		81500097	Legal Support Bill Mt West	\$ (135)
		81500098	NextEra J Business Management South Reg	\$ (680)
		81500098	Quality Training NextEra Project Maint	\$ (600)
		81500098	Quality Training NextEra Project Maint	\$ (145)
		81500098	Quality Training NextEra OPA Control	\$ (2,126)
		81500098	Quality Training NextEra OS IWB/IB/IB	\$ (2,190)
		81500098	Quality Training NextEra OS IWB/IB/IB	\$ (3,952)
		81500098	Quality Training NextEra OS IWB/IB/IB	\$ (150)
		81500100	Quality Training NextEra OS IWB/IB/IB	\$ (320)
		81500101	NextEra Training Program Maintenance	\$ (84)
		81500101	NextEra Training Program Maintenance	\$ (1,342)
		81500101	NextEra Training Program Maintenance	\$ (713)
		81500101	NextEra Training Program Maintenance	\$ (454)
		81500101	NextEra Training Program Maintenance	\$ (95)
		81500101	NextEra Training Program Maintenance	\$ (172)
		Result	#####	
		81500053	PHILMANNING NON OPERATING GA	\$ (1,323)
		81500101	NextEra Mainframe Software Corporation	\$ (112)
		Result		\$ (1,435)
	EPN ENERGY/MAIN HYDRO 1	81500001	KENNEBEC RIVER HARRIS NERG COMPI	\$ (3,425)
		81500001	KENNEBEC RIVER WILLIAMS NERG COM	\$ (3,425)
		81500001	ANDROSCOG RIVER BURNER NERG COMPI	\$ (3,425)
		81500001	KENNEBEC RIVER WYMAN RGN NERG COM	\$ (3,425)
		81500091	MES HYDRO RIVER OBEHEX 2B1542	\$ (51)
		81500015	HYDRO PRODUCTION KEYWAY	\$ (2,420)
		81500010	MES GOMON COOP SPAN RPA	\$ (2,233)
		81500011	MAIN HYDRO RIVER OBEHEX 2B1542	\$ (2,007)
		81500011	MAIN HYDRO RIVER OBEHEX 2B1542	\$ (10,483)
		81500011	MAIN HYDRO RIVER OBEHEX 2B1542	\$ (663)
		81500011	MAIN HYDRO RIVER OBEHEX 2B1542	\$ (1,575)
		81500011	MAIN HYDRO RIVER OBEHEX 2B1542	\$ (126)
		81500011	MAIN HYDRO RIVER OBEHEX 2B1542	\$ (1,493)
		81500097	NextEra Mainframe Software Corporation	\$ (805)

			615000991	NEMMaine/Town of Greenville/CAIN Adjustment	\$ (126)
			Result		\$ (78,641)
3302	EPL ENERGY WYMANVILLE		615000091	WYMAN COMMON FAC PRODUCTION FIXED PAY	\$ (29)
			615000161	WYMAN 3 PRODUCTION FIXED PAY	\$ (15)
			615000191	EPL COMMON 2009 JUNE 12 SYSTEM AID	\$ (2,459)
			615000204	THIS COMMON DOOR GRANT (PAY)	\$ (178)
			615000911	WYMAN LIBRARY SERVICES AND BOOKS	\$ (1,452)
			615000981	NEWS SERVICES TO WYMAN	\$ (5,150)
			615000994	NEMMaine/Wyman Community/CAIN/CAIN	\$ (973)
			Result		\$ (63)
3404	EPL ENERGY WYMANVILLE		615000061	WYMAN 4 PRODUCTION FIXED PAY	\$ (10,319)
			615000161	WYMAN 3 PRODUCTION FIXED PAY	\$ (1,268)
			615000191	MAINE WYMAN 3 PRODUCTION FIXED PAY	\$ (7,576)
			615000204	THIS COMMON DOOR GRANT (PAY)	\$ (5,384)
			615000981	WYMAN LIBRARY SERVICES AND BOOKS	\$ (3,878)
			615000991	WYMAN LIBRARY SERVICES AND BOOKS	\$ (5,125)
			Result		\$ (23,231)
3609	EPL ENERGY CAPE		615000001	CAPE STATION GARE NERGM/PP4 PRBT	\$ (1,974)
			615000015	CAPE STATION PRODUCTION FIXED P/T	\$ (100)
			Result		\$ (2,074)
3807	KENNEBEC WATER POWER CO INC		615000091	NEMMaine/PLUNCON/CAIN/BOSS/RE	\$ (64)
3810	BRASSUA DAM		615000021	BRASSUA DAM PRODUCTION FIXED P/T	\$ (272)
3811	FLUGSTAD		615000021	FLUGSTAD PRODUCTION FIXED P/T	\$ (121)
			615000031	KENNEBEC RIVER LEAST AFFEER RE	\$ (120)
			615000041	ELLSHAMND PRODUCTION	\$ (321)
			615000041	ELLSHAMND PRODUCTION	\$ (1,021)
			615000981	NEMMaine/PLUNCON/CAIN/BOSS/RE	\$ (254)
			Result		\$ (1,837)
	WESTERN POWER		615000021	NEROSOGGIN RIVER DESIGN MODER	\$ (1,103)
			615000021	NEROSOGGIN RIVER DESIGN MODER	\$ (3,146)
			615000021	NEROSOGGIN RIVER DESIGN MODER	\$ (1,159)
			615000021	NEROSOGGIN RIVER DESIGN MODER	\$ (126)
			Result		\$ (5,534)
	WESTERN POWER		615000021	WESTERFORD PRODUCTION FIXED P/T	\$ (538)
			615000021	WESTERFORD PRODUCTION FIXED P/T	\$ (47)
			615000081	THIS COMMON DOOR GRANT (PAY)	\$ (1,254)
			Result		\$ (1,838)

108	FPL ENERGY/MAJAVE OPERAT	61500091	Molave NEER signage for extreme temps	\$ (2,340)
		61500092	Molave/Sagebrush Thermo/apply	\$ (4,097)
		61500096	TCMIP Inspection - Molave	\$ (2,249)
		Result		\$ (8,686)
109	N/AMERICAN/PWR/SYS/ILG	61500006	NORTH AMERICAN POWER SYSTEMS, LI	\$ (3,171)
	FPL/ESS/PR/P/RS/IL/VI	61500015	SEGS 37/PRODUCTION/PEKED/PAI	\$ (3,600)
		61500015	SEGS 37/PRODUCTION/PEKED/TS	\$ (1,309)
		61500016	SEGS 37/PRODUCTION/PEKED/GM	\$ (374)
		61500010	THS/COMMON/DOE/GRANT/PAI	\$ (1,058)
		61500030	BEGS 37/07/STEG/CA/2A/PH1	\$ (15)
		61500092	SEGS/IL/VI/ID/BERGEE1	\$ (73)
		61500098	QUALITY TRAINING - NEXERA/OSI/SGS/A7	\$ (1,950)
		61500101	NEXERA/UN/NEXERA/OSI/TH/PH/Proclime	\$ (84)
		Result		\$ (8,462)
111	NAPS/WIND/REP	61500098	NAPS/CO/4128/TW/REP/EX/4886	\$ (4,360)
	WIND/NO/IG/SUND	61500081	SUN/VA/VA/216/CA/IG/2/WIND/IG/15	\$ (55,703)
		61500097	FPL/OP/FA/IND/09/WIND/IG/05	\$ (122)
		61500106	QUALITY TRAINING - WIND/IG/05/11	\$ (1,605)
		61500101	NEXERA/UN/WIND/IG/SGS/11/0	\$ (2,243)
		Result		\$ (59,673)
112	GENERATION/REPAIR/SRVG	61500021	G/RS/WGN/BU/ID/ING/21P/228/EN/101	\$ (2,741)
		61500092	CONTRACT SUPPLY/DOE/BERGEE/WORK	\$ (564)
		61500093	ITS/SUB/IT/GR/SW/IGN/06/22	\$ (6,149)
		61500093	3/HS/ID/BERGEE	\$ (67)
		61500093	SAMPLE TESTING - 229806	\$ (113)
		61500093	QUALITY TRAINING - NEXERA/OSI/GEN/PA/05	\$ (150)
		Result		\$ (9,784)
113	NEW/REP/OP/RA/ING/SGS	61500088	TS/POWER/COM/MON/RO/UT/NE/SUPPOR	\$ (909)
		61500088	TS/POWER/COM/MON/RO/UT/NE/SUPPOR	\$ (137)
		61500088	TS/POWER/COM/MON/RO/UT/NE/SUPPOR	\$ (23,727)
		61500071	TS/POWER/COM/MON/RO/UT/NE/SUPPOR	\$ (211)
		61500088	TS/POWER/COM/MON/RO/UT/NE/SUPPOR	\$ (1,642)
		61500088	TS/POWER/COM/MON/RO/UT/NE/SUPPOR	\$ (301)
		61500088	TS/POWER/COM/MON/RO/UT/NE/SUPPOR	\$ (739)
		61500088	TS/POWER/COM/MON/RO/UT/NE/SUPPOR	\$ (301)
		61500091	CH/RO/KE/EX/QUAL/NE/SUPPOR	\$ (164)
		61500088	POS/WE/EL/150/RO/UT/NE/SUPPOR/PA	\$ (164)

61500994	BOSWELL 566 (GG) ROUTINE SUPPORT		\$ (412)
61500999	BOSWELL 566 (GG) ROUTINE SUPPORT		\$ (100)
61500191	RISEQ ROUTINE SUPPORT (PA)		\$ (80)
61500915	SEGS.8 PRODUCTION/EXED (PA)	Result	\$ (28,886)
61500915	SEGS.8 PRODUCTION/EXED (QS)		\$ (1,758)
61500915	SEGS.8 PRODUCTION/EXED (QS)		\$ (11,362)
61500915	SEGS.8 PRODUCTION/EXED (QM)		\$ (970)
61500915	SEGS.VIII SO. ASBFIELD TEST COBIP40		\$ (3,774)
61500920	THIS COMMON DQEEGRANT (PA)		\$ (552)
61500981	PROJEELEADIN 400X/11665/STATION PRO		\$ (14,646)
61500998	PUMPINSPEDICQ/SEGS.2/1697		\$ (1,917)
61500998	QUALITY TRAINING - NEXTERA (OSI) SEGS VIII		\$ (150)
61500998	QUALITY TRAINING - NEXTERA (OSI) SEGS VIII	Result	\$ (35,128)
61500913	SEGS.9 PRODUCTION/EXED (PA)		\$ (1,842)
61500914	SEGS.9 PRODUCTION/EXED (TS)		\$ (2,255)
61500920	THIS COMMON DQEE GRANT (PA)		\$ (552)
61500913	VANSORET PRODUCTION/EXED (TS)	Result	\$ (4,649)
61500921	SWANSEA PRODUCTION/EXED (TS)		\$ (147)
61500921	SWANSEA PRODUCTION/EXED (TS)		\$ (1,158)
61500921	QUALITY TRAINING - NEXTERA (OSI) VANSYOR		\$ (450)
61500921	QUALITY TRAINING - NEXTERA (OSI) VANSYOR	Result	\$ (1,754)
61500921	CENTRAL MAINTALIVE WIND SERVICE TU		\$ (613)
61500921	REDEEMMENT OF 4.2% OF TO GO		\$ (19,791)
61500921	Transfer of cap.BANK TONITIC/O ERGO		\$ (772)
61500913	SWANSEA PRODUCTION/EXED (PA)	Result	\$ (21,176)
61500913	SWANSEA PRODUCTION/EXED (TS)		\$ (211)
61500913	SWANSEA PRODUCTION/EXED (TS)		\$ (700)
61500913	SWANSEA PRODUCTION/EXED (TS)		\$ (1,483)
61500913	QUALITY TRAINING - NEXTERA (OSI) SWANSEA		\$ (150)
61500913	QUALITY TRAINING - NEXTERA (OSI) SWANSEA	Result	\$ (54)
61500921	SWANSEA PRODUCTION/EXED (PA)		\$ (2,598)
61500921	SWANSEA PRODUCTION/EXED (TS)		\$ (130)
61500921	SWANSEA PRODUCTION/EXED (TS)		\$ (3,960)
61500921	SWANSEA PRODUCTION/EXED (TS)		\$ (49,344)
61500921	SWANSEA PRODUCTION/EXED (TS)		\$ (344)
61500921	SWANSEA PRODUCTION/EXED (TS)		\$ (59,141)
61500921	SWANSEA PRODUCTION/EXED (TS)		\$ (583)

			61500020	THS COMMON BOE GRANT (PA)	\$ (6,269)
			61500090	Lamar Electric Project Management	\$ (66,996)
			61500091	Civil/Structural Engineering Services	\$ (6,775)
			61500093	Expense of SCADA Software Delaware MI	\$ (32,090)
			61500093	Upgrades Back Waterbush Lamar	\$ (7,803)
			61500096	ES&I Support Lamar	\$ (454)
			61500096	Engineering Review of PEP Project Lamar	\$ (23,509)
			61500097	Capital HRSG Installation Vantage Lamar	\$ (2,543)
			61500099	HRSG Isolation Valve Project Drawings	\$ (7,427)
			61500099	HRSG Isolation Valve Project Drawings	\$ (2,328)
			Result		\$ (259,696)
6003	ENERGY MHD PER		61500075	MH50 PRODUCTION FIXED PA	\$ (555)
			61500045	MH50 PRODUCTION EXPENSES	\$ (8,212)
			61500045	MH50 PRODUCTION EXPENSES	\$ (17)
			61500091	ES&I Support for the MH50 Unit 2 days	\$ (13,110)
			Result		\$ (21,894)
6003	ENERGY MAROUS (CON)		61500075	MH750 PRODUCTION FIXED PA	\$ (7,129)
			61500045	MH750 PRODUCTION EXPENSES	\$ (31,769)
			61500045	MH750 PRODUCTION EXPENSES	\$ (86)
			61500049	MH750 MAINTENANCE (SETS)	\$ (19,908)
			61500049	MH750 CAPITAL PROJECT REPORT GAP	\$ (787)
			61500020	THS COMMON BOE GRANT (PA)	\$ (4,649)
			61500020	MARBUS HOOKUP AND NONOPERATION CGS	\$ (719)
			61500040	MH750 Capital Projects	\$ (36,442)
			61500092	Maintenance Local Support	\$ (2,152)
			61500093	Quality Control for MH750 Pumps	\$ (1,493)
			61500099	Quality Control Next Generation SEMI 750	\$ (375)
			61500100	Training for this position Maintenance Plant	\$ (887)
			Result		\$ (106,397)
6004	RISE PRG (EP)		61500001	RISE PRODUCTION EXPENSES	\$ (65)
			61500045	RISE PRODUCTION EXPENSES	\$ (6,090)
			61500045	RISE PRODUCTION EXPENSES	\$ (38,884)
			61500049	RISE PRODUCTION EXPENSES	\$ (3,029)
			61500049	RISE PRODUCTION EXPENSES	\$ (106)
			61500049	RISE PRODUCTION EXPENSES	\$ (72,603)
			61500091	RISE PRODUCTION EXPENSES	\$ (3,587)
			61500091	Development of the RISE Plant Package	\$ (1,238)

			615000921	T&C Negotiations Pioneer Turbine Study	\$ (1,917)
			615000921	Prepare RFP for demin water	\$ (171)
			615000991	RISEP reconductor lines to National Grid	\$ (20,046)
			615000991	SFG Gas Sampling on HV SV Breakers	\$ (3,538)
			615000991	Relplacement of 2 line wave traps RISEC	\$ (3,690)
			615000991	Quality Training - NextEra OS/RISE	\$ (1,220)
			Result		\$ (156,184)
6011		LAKEBENTON POWER PARTNER	615000177	LAKEBENTON PRODUCTION FIXED (TS)	\$ (1,019)
			615000921	Expense for SCADA SQL Lake Benton	\$ (1,592)
			Result		\$ (2,612)
6012		DOSWELL MPP PARTNERSHIP	615000151	DOSWELL CO PRODUCTION FIXED (PA)	\$ (646)
			615000151	DOSWELL CO PRODUCTION FIXED (TS)	\$ (15,699)
			615000151	DOSWELL CO PRODUCTION FIXED (GM)	\$ (29)
			615000151	DOSWELL CO PRODUCTION FIXED (TS)	\$ (3,372)
			615000151	DOSWELL CO PRODUCTION FIXED (TS)	\$ (9,656)
			615000151	DOSWELL CO MAINTENANCE	\$ (150)
			615000151	DOSWELL PRODUCTION	\$ (277)
			615000151	Travel Support for VETRIE team	\$ (11,007)
			615000151	Spillage Sampling and Site Visitation	\$ (2,734)
			615000991	Quality Training - NextEra OS/Doswell	\$ (2,038)
			Result		\$ (45,608)
6013		FPL ENERGY PEGS WIND	615000131	WOODWARD MOUNTAIN PRODUCTION	\$ (211)
			615000131	WOODWARD MOUNTAIN PRODUCTION	\$ (69)
			615000131	WOODWARD MOUNTAIN PRODUCTION	\$ (652)
			615000131	PEGS WIND MONITORING	\$ (3,360)
			615000131	ER REPAIRS/REPLACE WIND TURBINES	\$ (254)
			615000131	WMP Inspections PEGS WIND	\$ (401)
			615000131	PRINTING/MAILING/RECORDS/SHIL/DOCS	\$ (36)
			615000991	Quality Training - NextEra OS/Woodward	\$ (300)
			Result		\$ (5,283)
6014		FPL ENERGY	615000131	FORNEY SITE G.A. 221 PA7	\$ (1,037)
			615000131	FORNEY 339 FIDUCIARY	\$ (8,806)
			615000131	FORNEY 339 FIDUCIARY	\$ (39,092)
			615000131	FORNEY 339 FIDUCIARY	\$ (1,520)
			615000131	FORNEY 339 FIDUCIARY	\$ (11,011)
			615000131	FORNEY 339 FIDUCIARY	\$ (1,615)
			615000131	FORNEY 339 FIDUCIARY	\$ (32,191)

		61500092	80037EH2 Field Removal System		\$ (282,000)
		61500092	Formy 201 Repair Kit Repair		\$ (1,443)
		61500092	Formy Water Table Oil Rep Package		\$ (333)
		61500094	800-900-026IMS Filter for FOS Filter		\$ (29,994)
		61500094	Formy Infrastucture 1618 for EWS		\$ (5,150)
		61500095	800-900-003 FOS Work Roll Nozzles		\$ (19,070)
		61500096	800-900-163 FOS Nozzle FOS Work		\$ (19,070)
		61500096	Exceler Trans Form Work Formy		\$ (1,963)
		61500096	800-900-123 Formy Sleeves Repair Formy		\$ (6,763)
		61500098	800-900-123 Formy Sleeves Repair Formy		\$ (11,220)
		61500098	800-900-270 IBM Sleeves Repair Formy		\$ (7,577)
		Result			\$ (479,854)
6017	HEL ENERGY WATER/PLUMB	61500004	STATE INE EXP RUPRIBR RESTOR P490		\$ (172)
		61500009	STATE INE PRODUCTION 231792		\$ (36)
		61500018	STATE INE PRODUCTION EXER (TS)		\$ (11,043)
		61500084	STATE INE PRODUCTION 231292		\$ (1,208)
		61500094	TYM Filter 1618 for SCADA Sol Serv		\$ (1,562)
		61500098	TYM Filter 1618 for Sol Serv		\$ (2,244)
		61500098	Quality Training NEXIER OSU Stairline		\$ (1,885)
		Result			\$ (18,150)
6018	BABCOER/WINDPOWER/ELG	61500012	MONTFORT PRODUCTION FIXED (TS)		\$ (1,245)
		61500011	Beddy Cobalt Rods		\$ (1,957)
		61500094	SABO Filter 1618 for SCADA Sol Serv		\$ (1,101)
		61500098	Quality Training NEXIER OSU Monitor		\$ (535)
		Result			\$ (4,838)
6019	GRA COUNTY WIND ENERGY	61500014	GRAY 601 CAP BRD BOARD W/ANIR		\$ (8,574)
		61500016	GRAY 601 PRODUCTION EXER (TS)		\$ (435)
		61500098	SABO Brackets Gray 601 W/		\$ (15)
		Result			\$ (9,023)
6020	HEL ENERGY/PRO/WIND/ELG	61500009	PROTON WIND PRODUCTION		\$ (51)
		61500011	ANNOU TANK PRODUCTION REVER		\$ (211)
		61500012	LINE FILTER PRODUCTION REVER		\$ (2,692)
		61500014	TYM Filter 1618 for SCADA Sol Serv		\$ (984)
		61500016	TYM Filter 1618 for SCADA Sol Serv		\$ (2,575)
		61500098	Quality Training NEXIER OSU Stair		\$ (450)
		61500100	INSER KIT BOARD W/ANIR		\$ (1,261)
		Result			\$ (1,261)

8028	BAYSWATER PEAKING FACILITY	Result	BAYSWATER CAPITAL PRTS-NEW/GSU	\$ (9,486)
		61500001	BAYSWATER PRODUCTION FIXED (PA)	\$ (6,438)
		61500015	BAYSWATER PRODUCTION FIXED (TS)	\$ (580)
		61500015	BAYSWATER PRODUCTION FIXED (TS)	\$ (8,588)
		61500020	THSCOMMON DOE GRANT (PA)	\$ (330)
		Result		\$ (15,936)
8028	GAHHOUN POWER COMPANY	61500015	GAHHOUN PRODUCTION FIXED (PA)	\$ (1,661)
		61500015	GAHHOUN PRODUCTION FIXED (TS)	\$ (20,560)
		61500020	GAHHOUN PRODUCTION FIXED (TS)	\$ (166)
		61500033	GAHHOUN POWER NON-PROD (PA)	\$ (7,531)
		61500092	FOS #5692 AND FOS #5690	\$ (38,333)
		61500092	FOS #5694 & FOS #5695	\$ (6,763)
		61500092	5694 & 5695 Cdm (PA)	\$ (42,495)
		61500996	Assist in install turbine balancer weight	\$ (871)
		Result		\$ (118,380)
8028	NORFOLK ENERGY ASSOCI	61500015	SAVERVILLE PRODUCTION FIXED (PA)	\$ (2,007)
		61500015	SAVERVILLE PRODUCTION FIXED (TS)	\$ (30,214)
		61500015	SAVERVILLE MAJOR PLANT RENOV (TS)	\$ (6,683)
		61500020	THSCOMMON DOE GRANT (PA)	\$ (1,753)
		61500092	Saverville Bldg	\$ (7)
		Result		\$ (40,725)
8028	NORFOLK ENERGY ASSOCIAT	61500009	SAVERVILLE SITE GRAD ADMIN (PA)	\$ (57)
		61500015	BELLINGHAM PRODUCTION FIXED (PA)	\$ (918)
		61500015	BELLINGHAM PRODUCTION FIXED (TS)	\$ (49,198)
		61500015	BELLINGHAM PRODUCTION FIXED (TS)	\$ (3,270)
		61500015	BELLINGHAM PRODUCTION FIXED (TS)	\$ 3
		61500015	BELLINGHAM APPR & PERM (WBPE)	\$ (3,240)
		61500015	BELLINGHAM APPR & PERM (WBPE)	\$ (22)
		61500020	THSCOMMON DOE GRANT (PA)	\$ (1,771)
		61500098	Support for G12 Bldg (WBPE)	\$ (2,858)
		Result		\$ (61,330)
8028	GAHHOUN POWER COMPANY	61500015	GAHHOUN PRODUCTION FIXED (PA)	\$ (2,580)
		61500015	GAHHOUN PRODUCTION FIXED (TS)	\$ (2,795)
		61500015	GAHHOUN PRODUCTION FIXED (TS)	\$ (675)
		61500015	GAHHOUN PRODUCTION FIXED (TS)	\$ (1,234)
		61500015	GAHHOUN PRODUCTION FIXED (TS)	\$ (2,530)
		61500015	GAHHOUN PRODUCTION FIXED (TS)	\$ (1,027)

6083	THE WIND EARLSFIELD	Result	TPG PRODUCTION FIXED (TS)	\$ (8,262)
6082	DELAWARE MOUNTAIN WIND EARLSFIELD	61500088	DMWWRP 94 SPLIT PRODUCTION FIXED	\$ (22)
		61500161	DELAWARE MTD PRODUCTION FIXED (TS)	\$ (554)
		61500098	Expense for SOADA SOL. Delaware M	\$ (1,592)
		Result		\$ (2,168)
6081	INDIAN MESA WIND EARLSFIELD	61500017	INDIAN MESA PRODUCTION FIXED (PA)	\$ (211)
		61500017	INDIAN MESA PRODUCTION FIXED (TS)	\$ (3,263)
		61500096	Testing Submittals of Substation	\$ (441)
		61500098	Quality Training - Nextera OSH/Industrial Me	\$ (300)
		Result		\$ (4,216)
6080	BACKBONE MOUNTAIN WIND EARLSFIELD	61500017	MOUNTAINEER PRODUCTION FIXED (TS)	\$ (859)
		61500030	BACKBONE GAYLA PROJECTS WYAN	\$ (22,216)
		61500039	BACKBONE MTN WIND POWER NON PRO	\$ (257)
		61500098	Nextera U Nextera OSH/Industrial Me	\$ (50)
		Result		\$ (23,384)
6076	HANCOCK COUNTY WIND EARLSFIELD	61500181	HANCOCK COUNTY PRODUCTION FIXED	\$ (6,633)
		61500181	HANCOCK OK & DHEP DHEP	\$ (591)
		61500081	HANCOCK WINDS BELT COASTAL	\$ (6,330)
		61500081	HANCOCK WINDS BELT	\$ (6,296)
		61500088	Quality Training - Nextera OSH/HANCOCK C	\$ (375)
		Result		\$ (20,224)
6061	HIGH WINDS EARLSFIELD	61500016	HIGH WINDS PRODUCTION FIXED (PA)	\$ (211)
		61500016	HIGH WINDS PRODUCTION FIXED (TS)	\$ (1,71)
		61500088	HIGH WINDS NON OPS G&A 2014-2016	\$ (1,410)
		61500091	LAND/CORRECTION/ISSUES/AG/ SOL/STAG	\$ (1,101)
		61500101	Nextera U Nextera OSH/Industrial Me	\$ (108)
		Result		\$ (3,001)
6091	DEKALB PRODUCTION WIND EARLSFIELD	61500017	DEKALB PRODUCTION FIXED (PA)	\$ (427)
		61500017	DEKALB PRODUCTION FIXED (TS)	\$ (4,173)
		61500017	Wind Field - Windmill Site - Variable	\$ (7,213)
		61500017	Wind Field - Windmill Site - Variable	\$ (1,378)
		61500017	Wind Field - Windmill Site - Variable	\$ (1,486)
		61500017	Wind Field - Windmill Site - Variable	\$ (19,489)
		61500081	Nextera U Nextera OSH/Industrial Me	\$ (361)
		Result		\$ (34,525)
608	SPRINGFIELD SOUTH DAKOTA WIND EARLSFIELD	61500017	S DAKOTA PRODUCTION FIXED (TS)	\$ (326)

61500098	GRS ID Badges, South Dakota	Result	\$ (7)
61500097	WYOMING PRODUCTION FIXED (TS)	Result	\$ (333)
61500096	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (6,243)
61500095	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (3,376)
61500094	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (225)
61500093	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (9,844)
61500092	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (329)
61500091	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (3,926)
61500090	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (10)
61500089	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (337)
61500088	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (4,602)
61500087	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (1,877)
61500086	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (6,578)
61500085	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (8,455)
61500084	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (14,617)
61500083	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (1,919)
61500082	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (73)
61500081	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (4,542)
61500080	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (32,288)
61500079	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (256)
61500078	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (19,989)
61500077	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (316)
61500076	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (1,980)
61500075	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (7,149)
61500074	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (64)
61500073	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (14,784)
61500072	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (1,631)
61500071	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (6,510)
61500070	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (11,707)
61500069	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (9,634)
61500068	WYOMING CAPPROJ WTG P23/NOEL	Result	\$ (2,753)

		615000961	Implement Out of Step Settings at Blythe	\$ (7,292)
		615000977	Electrical Startup & Commission	\$ (12,189)
		Result		\$ (135,075)
61001	SOMERSET WINDPOWER LLC	615000048	Somerset Capital Projects	\$ (3,188)
		615000411	SOMERSET PRODUCTION FIXED (TS)	\$ (277)
		615000411	Somerset Capital Projects	\$ (753)
		Result		\$ (4,218)
61005	MILL RUN WINDPOWER INC	615000441	Mill Run Capital Projects	\$ (1,034)
61006	WAYMART WINDFARM INC	615000182	WAYMART PRODUCTION FIXED (TS)	\$ (1,217)
61007	MEYERS BLUFF WINDPOWER LLC	615000084	LABOR/LEASE COSTS FOR SCADA/SOL SERVER	\$ (1,592)
		615000384	QUALITY/TAI/IDG - NEXTERA (OSI/MYERSBLUFF)	\$ (988)
		615001011	NEXTERA OSI/MYERSBLUFF	\$ (45)
		Result		\$ (2,625)
61008	VICTORY GARDEN PRODUCTION	615000018	VICTORY GARDEN PRODUCTION FIXED	\$ (343)
		615000084	LABOR/LEASE COSTS FOR SCADA/SOL SERVER	\$ (4,012)
		615000918	SKY RIVER PRODUCTION	\$ (1,028)
		615000927	SKY RIVER PRODUCTION KEYS	\$ (307)
		615000927	SKY RIVER PRODUCTION KEYS	\$ (1,176)
		615000928	NEXTERA OSI/MYERSBLUFF	\$ (842)
		Result		\$ (7,365)
61009	GREEN POWER WIND LLC	615000098	LABOR/LEASE COSTS FOR SCADA/SOL SERVER	\$ (44)
61010	GABAZON WIND LLC	615000018	GABAZON PRODUCTION FIXED (PA)	\$ (748)
		615000016	GABAZON PRODUCTION KEYS (TS)	\$ (343)
		615000020	GABAZON CAPITAL PROJECTS/BLADE	\$ (85)
		615000024	LABOR/LEASE COSTS FOR SCADA/SOL SERVER	\$ (1,592)
		Result		\$ (2,768)
61011	SHILOH WINDS INC	615000988	SHILOH WINDS INC	\$ (150)
61012	TEP ENERGY CO. CLEAN WIND	615000016	GABAZON PRODUCTION KEYS (PA)	\$ (211)
		615000016	GABAZON PRODUCTION KEYS (TS)	\$ (2,525)
		615000018	LABOR/LEASE COSTS FOR SCADA/SOL SERVER	\$ (984)
		615000018	LABOR/LEASE COSTS FOR SCADA/SOL SERVER	\$ (3,941)
		615000018	LABOR/LEASE COSTS FOR SCADA/SOL SERVER	\$ (1,182)
		615000018	LABOR/LEASE COSTS FOR SCADA/SOL SERVER	\$ (1,993)
		615000018	LABOR/LEASE COSTS FOR SCADA/SOL SERVER	\$ (1,993)
		615000018	LABOR/LEASE COSTS FOR SCADA/SOL SERVER	\$ (1,182)
		Result		\$ (14,012)
61013	WINDPOWER PARTNERSHIP	615000182	WPP: PWTX PRODUCTION FIXED (TS)	\$ (4,560)

			615000984	Quality Training	Nexiera OSI-WPP 94	\$ (150)
			Result			\$ (4,710)
		EPINE HORSE HOLLOW WIND LLP	615000161	HORSE HOLLOW 1 PRODUCTION	FIXED	\$ (106)
			615000161	HORSE HOLLOW 2 PRODUCTION	FIXED	\$ (1,229)
			615000040	EPINE HORSE HOLLOW WIND LLP PRODUCTION		\$ (66)
			615000094	Contract to install work agenda	HGT	\$ (1,669)
			615000964	Quality Training	Nexiera OSI-Horse Hollow	\$ (75)
			615001031	Nexiera U Nexiera OSI-Horse Hollow		\$ (59)
			Result			\$ (3,203)
		EPINE HORSE HOLLOW WIND LLP	615000161	SEGS 3 PRODUCTION	FIXED (TS)	\$ (1,453)
			615000161	SEGS 3 PRODUCTION	FIXED (GM)	\$ (970)
			615000094	SEGS 1 AN/WAN INFABRIURE	SPR SHL	\$ (1,875)
			615000094	IM Estimation of SEGS III Proder		\$ (899)
			Result			\$ (5,197)
		EPINE HORSE HOLLOW WIND LLP	615000161	SEGS 4 PRODUCTION	FIXED (TS)	\$ (85)
			615000161	SEGS 5 PRODUCTION	FIXED (TS)	\$ (1,360)
			615000161	SEGS 3 PRODUCTION	FIXED (TS)	\$ (893)
			615000161	SEGS 2 PRODUCTION	FIXED (TS)	\$ (1,010)
			615000161	WILSON PRODUCTION	FIXED (TS)	\$ (1,085)
			615000094	Prodriv 7	ACTIVE 1 BURDITON WIND	\$ (57)
			615000094	WILSON WIND	TSR 1 WAGLER PRO	\$ (27,202)
			615000094	LABOR/COSTS	ON STADAN/SLS/SHR	\$ (1,486)
			615000094	Quality Training	Nexiera OSI-Wind	\$ (535)
			Result			\$ (30,365)
		EPINE HORSE HOLLOW WIND LLP	615000161	MONTEZUMA WIND INFORMATION	MANA	\$ (25,647)
			615000161	MONTEZUMA PRODUCTION	FIXED (TS)	\$ (557)
			Result			\$ (26,204)
		MONTEZUMA WIND LLP	615000161	DATE NOTIVE	THE COMBO ONV	\$ (4,539)
			615000161	DATE NOTIVE	PROG 600HP 400/168	\$ (900)
			615000161	EXERCISE	DINDPARY BILLING 800HP 400/168	\$ (4,444)
			Result			\$ (9,883)
		EPINE HORSE HOLLOW WIND LLP	615000161	PRODUCTION	FIXED (TS)	\$ (4,460)
			615000161	PRODUCTION	FIXED (TS)	\$ (106)
			615000161	PRODUCTION	FIXED (TS)	\$ (1,191)
			615000161	PRODUCTION	FIXED (TS)	\$ (106)
			615000161	PRODUCTION	FIXED (TS)	\$ (3,654)
			615000161	PRODUCTION	FIXED (TS)	\$ (22)

		61500094	WhyyHorse Hollow II Capital Projects	\$ (156)
		61500094	Install spare GSU foundation-HHII	\$ (456)
		61500096	GRSID Badges	\$ (80)
		61500096	Contract to install vortex gens. HH III	\$ (2,579)
		Result		\$ (12,808)
		61500047	MOWER PRODUCTION-FIXED(TS)	\$ (1,571)
		61500047	EPLE Mower County LLC Prod Fixed	\$ (7)
		Result		\$ (1,578)
		61500099	EPLE POST WIND LLP PRODUCTION FIX	\$ (15)
		61500017	RED CANYON PRODUCTION-FIXED(PA)	\$ (408)
		61500017	RED CANYON PRODUCTION-FIXED(TS)	\$ (5,690)
		61500095	Plant Contract to install vortex gens.	\$ (4,251)
		61500096	Red (a) mtr plant installation of PWS/IV	\$ (28,303)
		61500096	TWMP Inspections Post Wind	\$ (189)
		Result		\$ (38,855)
		61500048	SAN GORGONIO PRODUCTION-FIXED(B)	\$ (3,804)
		61500048	SAN GORGONIO PRODUCTION-FIXED(T)	\$ (2,570)
		61500024	PALM SPRINGS REPAIR/ENGINE SUPPORT	\$ (13,263)
		61500041	Palm Spring Reserve	\$ (31,874)
		61500041	Palm Spring Reserve	\$ (365)
		61500090	PALM SPRING REPAIR/VER HOME OFFICE	\$ (5,978)
		61500099	Wuldenwairt Server Install/Print/SHHO	\$ (7,725)
		61500100	Lab/IT License, Config for SOADA SQL Server	\$ (1,808)
		Result		\$ (67,386)
		61500097	BRETZUP PRODUCTION-FIXED(PA)	\$ (969)
		61500097	BRETZUP PRODUCTION-FIXED(TS)	\$ (85)
		61500091	PELZ Infrastructure/SHHO	\$ (22,449)
		61500094	Scope Install of Vortex Generators (P&B)	\$ (3,761)
		61500098	MARKER U.NEHEFAOSIPRBEZ	\$ (1,660)
		Result		\$ (28,924)
		61500018	WPPROD/PRODUCTION-FIXED(TS)	\$ (1,391)
		61500018	WPPROD/PRODUCTION-FIXED(PA)	\$ (120)
		61500018	WPPROD/PRODUCTION-FIXED(TS)	\$ (464)
		61500018	WPPROD/PRODUCTION-FIXED(PA)	\$ (988)
		61500011	MARKER U.NEHEFAOSIPRBEZ	\$ (53)
		Result		\$ (1,625)
		61500091	FTU Installation	\$ (39,421)

			61500094	TMP Inspection, Peetz Logan	
			Result		\$ (1,553)
318	CARRICORN RIDGE WIND LLC		61500092	CARRICORN RIDGE WIND SPLIT 232510	\$ (40,974)
			61500016	CARRICORN RIDGE PRODUCTION FIXED (PA)	\$ (87)
			61500016	CARRICORN RIDGE PRODUCTION FIXED (TS)	\$ (211)
			61500011	CARRICORN RIDGE SPLITWAY SPLIT	\$ (8,673)
			61500099	Production Security Contract CARRICORN	\$ (596)
			61500094	Production Security Contract CARRICORN	\$ (6,339)
			61500094	Production Security Contract CARRICORN	\$ (1,791)
			61500094	Production Security Contract CARRICORN	\$ (1,791)
			61500098	NextEra NextEra Production	\$ (501)
			Result		\$ (2,113)
319	CHEROKEE SITE O&A 23274		61500009	CHEROKEE SITE O&A 23274	\$ (22,102)
			61500015	CHEROKEE PRODUCTION FIXED (PA)	\$ (29)
			61500015	CHEROKEE PRODUCTION FIXED (PA)	\$ (634)
			61500015	CHEROKEE PRODUCTION FIXED (TS)	\$ (13,155)
			61500082	SHelby Training, NextEra Production	\$ (150)
			Result		\$ (13,968)
320	ENDEAVOR PRODUCTION FIXED (TS)		61500018	ENDEAVOR PRODUCTION FIXED (TS)	\$ (1,580)
			61500041	ENSENDA Wind Power Production	\$ (1,365)
			61500031	Production Contract ENSEDA	\$ (5,213)
			61500098	Quality Training, NextEra Production	\$ (535)
			Result		\$ (8,683)
321	OLIVER PRODUCTION FIXED (TS)		61500017	OLIVER PRODUCTION FIXED (TS)	\$ (1,077)
			61500031	Roll Call Contract	\$ (787)
			61500032	OLIVER Wind Production Contract	\$ (22,449)
			61500031	Roll Call Contract	\$ (2,314)
			Result		\$ (26,628)
322	RYAN PRODUCTION Management Travel		61500092	RYAN PRODUCTION Management Travel	\$ (646)
			61500092	RYAN PRODUCTION Support	\$ (13,693)
			61500092	RYAN PRODUCTION Support	\$ (2,361)
			61500092	RYAN PRODUCTION Support	\$ (2,051)
			61500092	RYAN PRODUCTION Support	\$ (4,670)
			61500092	RYAN PRODUCTION Support	\$ (11)
			61500092	RYAN PRODUCTION Support	\$ (40,072)
			61500092	RYAN PRODUCTION Support	\$ (134,432)
			61500092	RYAN PRODUCTION Support	\$ (147)
			61500092	RYAN PRODUCTION Support	\$ (12)

81500000	POINT BEACH COMMERCIAL GRADE DEL	\$ (53,149)
81500000	Compensation Admin PBN	\$ (9,278)
81500000	General HR Support PBN	\$ (11,748)
81500000	Point Beach Trash/Recycling	\$ (7,993)
81500000	Executive/IC/B	\$ (18,759)
81500000	Executive/IC/B	\$ (3,860)
81500000	POINT BEACH SECURITY PBN	\$ (18,198)
81500000	POINT BEACH SECURITY ASSISTANT MANAGEMEN	\$ (27,219)
81500000	POINT BEACH SECURITY SUPPORT	\$ (4,010)
81500000	Point Beach	\$ (1,388)
81500000	PBN	\$ (3,192)
81500000	PBN	\$ (3,138)
81500000	PBN	\$ (4,763)
81500000	PBN	\$ (2,569)
81500000	PBN	\$ (3,954)
81500000	PBN	\$ (15,896)
81500000	PBN	\$ (10,213)
81500000	PBN	\$ (3,820)
81500000	PBN	\$ (1,112)
81500000	PBN	\$ (1,106)
81500000	PBN	\$ (6,458)
81500000	PBN	\$ (25,004)
81500000	PBN	\$ (6,809)
81500000	PBN	\$ (397)
81500000	PBN	\$ (4,115)
81500000	PBN	\$ (2,263)
81500000	PBN	\$ (35,626)
81500000	PBN	\$ (29,664)
81500000	PBN	\$ (6,552)
81500000	PBN	\$ (35,794)
81500000	PBN	\$ (128,944)
81500000	PBN	\$ (9,712)
81500000	PBN	\$ (33,559)
81500000	PBN	\$ (57,015)
81500000	PBN	\$ (4,493)
81500000	PBN	\$ (3,347)
81500000	PBN	\$ (126,416)

			61500091	PBN- Outage Support - Unit	\$ (173,095)
			61500091	PBN-Speck Fuel (SES) Support Serv/GA	\$ (65,529)
			61500091	PBN - Excess General Liability	\$ (94,637)
			61500091	PBN - Gov. Contract/Control System/UP	\$ (78,671)
			61500091	Metering Support	\$ (282)
			61500092	GetPoint/Control Support - Point Beach	\$ (1,470)
			61500092	PBN- Outage Log/Line Support (GPII)	\$ (317,581)
			61500094	GRANT 152 (Point Beach)	\$ 21,111
			61500094	ETASIS/GetPoint/Server/Point Beach	\$ (6,155)
			61500094	General HR Support - PBN	\$ (24,794)
			61500094	Vendor Relations/Goodwill/Account/Behavior	\$ (8,327)
			61500096	Contract/Control/Security	\$ (467)
			61500099	Software Point Beach Support	\$ (3,653)
			61500100	PBN-Fukushima Support	\$ (11,104)
			61500101	Nexter ERP Support/Training	\$ (53)
			61500101	Nexter ERP - Plant Management	\$ (53)
			Result		#####
			61500099	LAN/DCN/GE/SB/Appro/Station/PLK	\$ (22)
			61500107	LAN/DCN/PRODUCTION/PLK/PLK	\$ (4,182)
			61500111	LAN/DCN/PLK/PLK/PLK/PLK/PLK	\$ (10,038)
			61500090	NERC Substations and SCADA/SCADA	\$ (1,805)
			61500090	PLK/Control/DCS/PLK/PLK/PLK	\$ (3,912)
			61500097	PLK/License/DCS/PLK/PLK/PLK	\$ (1,411)
			61500099	Middleware Server/Insite/Lan/DCN	\$ (2,575)
			Result		\$ (23,944)
			61500099	Peerz - Plant contracts for Vortex/GA	\$ (8,317)
			61500091	Logan/Wind VM Licenses and Tools	\$ (22,216)
			Result		\$ (30,534)
			61500099	GRY/STALAKE WINDSITE/GA/29/24/8	\$ (7)
			61500099	SERVER/TAKE/PRODUCTION/EXERC	\$ (7,547)
			61500099	SERVER/TAKE/PRODUCTION/EXERC	\$ (1,825)
			61500099	SERVER/TAKE/PRODUCTION/EXERC	\$ (535)
			61500099	SERVER/TAKE/PRODUCTION/EXERC	\$ (107)
			Result		\$ (10,021)
			61500099	SERVER/TAKE/PRODUCTION/EXERC	\$ (1,985)
			61500099	SERVER/TAKE/PRODUCTION/EXERC	\$ (29)
			61500099	SERVER/TAKE/PRODUCTION/EXERC	\$ (988)

			61500094	License Costs for SCADA SQL Serve	\$ (1,260)
		Result			\$ (4,262)
6169	WATERIDGE WIND LLC		61500028	WOLF RIDGE PRODUCTION FIXED/PAY	\$ (211)
			61500014	WOLF RIDGE PRODUCTION FIXED (TS)	\$ (2,238)
			61500094	License Costs for SCADA SQL Serve	\$ (1,327)
			61500094	Security Budget	\$ (22)
			61500094	TYMPLIN Options - Wolf Ridge Wind	\$ (754)
		Result			\$ (4,552)
618	GABRIDGE Wind		61500021	GABRIDGE WIND CAPEX PROJ WGRS WIN	\$ (7,287)
			61500021	GABRIDGE EXE CAP PROJ WGRS WIND	\$ (3,842)
			61500094	License Costs for SCADA SQL Serve	\$ (1,791)
		Result			\$ (12,920)
618	OSSEOLA WIND POWER III		61500094	OSSEOLA WIND POWER III PROJ FIXED	\$ (22)
			61500094	OSSEOLA WIND POWER III PROJ FIXED	\$ (9,183)
			61500094	License Costs for SCADA SQL Serve	\$ (1,411)
		Result			\$ (10,615)
618	WINDY HILL WIND LLC		61500094	SOLO/ERCO/COPILOT/BEK WIND	\$ (47)
			61500094	SOLO/ERCO/COPILOT/BEK WIND	\$ (29)
			61500094	WINDY HILL/BEK WIND	\$ (225)
			61500094	WINDY HILL/BEK WIND	\$ (59)
		Result			\$ (359)
618	AGRIUM WIND LLC		61500016	STABULAN PRODUCTION FIXED/PAY	\$ (100)
			61500016	STABULAN PRODUCTION FIXED (TS)	\$ (6,870)
			61500094	AGRIUM WIND/GEOSPHERE PRODUCTION	\$ (36)
			61500094	AGRIUM WIND/GEOSPHERE PRODUCTION	\$ (2,061)
			61500094	AGRIUM WIND/GEOSPHERE PRODUCTION	\$ (4,544)
			61500094	AGRIUM WIND/GEOSPHERE PRODUCTION	\$ (532)
			61500094	AGRIUM WIND/GEOSPHERE PRODUCTION	\$ (1,486)
		Result			\$ (15,528)
618	WINDY HILL WIND LLC		61500016	STABULAN PRODUCTION FIXED/PAY	\$ (320)
			61500016	STABULAN PRODUCTION FIXED (TS)	\$ (125)
			61500094	WINDY HILL/BEK WIND	\$ (1,411)
			61500094	WINDY HILL/BEK WIND	\$ (8,280)
		Result			\$ (10,135)
618	WINDY HILL WIND LLC		61500016	STABULAN PRODUCTION FIXED/PAY	\$ (660)
			61500016	STABULAN PRODUCTION FIXED (TS)	\$ (1,573)
			61500094	WINDY HILL/BEK WIND	\$ (3,061)

			61500094	Oliver Wind Tools, VM Cluster Servers	\$ (28,794)
		Result			\$ (33,428)
6169	GARDEN WIND LLC		61500098	STORY COUNTY 2 PRODUCTION FIXED	\$ (1,274)
			61500091	Garden Wind LLC Production Fixed	\$ (580)
			61500092	Expense for SCADA SQL - Garden Wind	\$ (1,515)
		Result			\$ (3,369)
6174	NIGHTHAWK WIND ENERGY LTD		61800037	NIGO GRADO PRODUCTION FIXED (TS)	\$ (701)
			61500099	Labor/License Costs for SCADA SQL Server	\$ (1,045)
		Result			\$ (1,747)
6175	HORSE HOLLOW GENTLE		61500017	HORSE HOLLOW GENTLE PRODUCTION-	\$ (106)
			61500017	HORSE HOLLOW GENTLE PRODUCTION-	\$ (309)
			61500035	HORSE HOLLOW GENTLE PRODUCTION-	\$ (20,035)
			61500011	HEGGETT ENERGY PROGRAMS	\$ (2,171)
			61500090	HPC Production Support License	\$ (11,093)
			61500092	TVM/Inspection/SHK/KEPOM	\$ (896)
			61500100	Operating Partners/NER/ORE	\$ (4,219)
		Result			\$ (38,828)
6192	WILSON WIND LLC		61500018	WILSON 2 PRODUCTION FIXED (TS)	\$ (1,456)
			61500019	BURLEIGH WIND SUPPLY CONTRACT	\$ (178)
			61500098	Labor/License Costs for SCADA SQL Server	\$ (1,045)
		Result			\$ (2,680)
6193	ASHTABULA WIND LLC		61500016	ASHTABULA 2 PRODUCTION FIXED (BUS	\$ (75)
			61500094	Labor/License Costs for SCADA SQL Server	\$ (1,486)
		Result			\$ (1,561)
6194	CRYSTAL LAKE PRODUCTION		61500016	CRYSTAL LAKE PRODUCTION FIXED	\$ (877)
			61500034	Production Costs for SCADA Server	\$ (1,486)
			61500098	Production Support License	\$ (1,344)
			61500100	Crystal Lake Silver Mine Addition	\$ (740)
		Result			\$ (4,446)
6195	DAY COUNTY WIND ENERGY		61500016	DAY COUNTY WIND ENERGY EXPENSE	\$ (7)
			61500017	DAY COUNTY PRODUCTION EXPENSES	\$ (143)
			61500011	DAY COUNTY PRODUCTION EXPENSES	\$ (664)
			61500011	Labor/License Costs for SCADA SQL Server	\$ (1,486)
		Result			\$ (2,300)
6196	PHILADELPHIA WIND LLC		61500034	PHILADELPHIA PRODUCTION SUPPORT	\$ (1,486)
			61500099	MAINTENANCE PRODUCTION EXPENSES	\$ (1,794)
			61500095	Production Costs for SCADA SQL Server	\$ (3,321)

		61500098	Quality Training - Nextera OSH/Medicine	\$ (150)
		61500098	Labor/License Costs for SCADA SQL Server	\$ (1,055)
		Result		\$ (6,321)
6198	Washington Wind Energy	61500091	WESSINGTON PRODUCTION/FIXED (75)	\$ (168)
		61500094	Wessington Wind Production/Fixed	\$ (22)
		61500094	Scope Install of Vortex Gen. Wessington	\$ (2,114)
		61500094	Labor/License Costs for SCADA SQL Server	\$ (1,101)
		Result		\$ (3,405)
6201	Madison Solar Farm LLC	61500098	PARADISE SOLAR/FROM DEFERRED SUPPO	\$ (118)
6202	BAUSWIN WIND FARM	61500098	QUALITY TRAINING/NERE & SUPER WIND W/	\$ (988)
6203	HOUMER WIND FIC	61500091	RED WESSA PRODUCTION/FIXED (75)	\$ (386)
		61500098	Labor/License Costs for SCADA SQL Server	\$ (1,101)
		61500098	Security/Budgets/Red Mesa	\$ (22)
		61500100	Prohibit Mgr Services/Red Mesa	\$ (3,884)
		Result		\$ (5,393)
6206	MINCO WIND FIC	61500091	MINCO PRODUCTION/FIXED (PA	\$ (215)
		61500094	MINCO PRODUCTION/FIXED (S)	\$ (617)
		61500095	Labor/License Costs for SCADA SQL Server	\$ (1,486)
		61500098	GRS/D/Budgets/Minco	\$ (15)
		Result		\$ (2,333)
6208	ELK CREEK WIND FIC	61500091	Sign for ERCO Compliance at Elk Creek/IL	\$ (47)
		61500095	Labor/License Costs for SCADA SQL Server	\$ (1,486)
		Result		\$ (1,533)
6209	GENESIS SOLAR FIC	61500090	Genesis	\$ (1,353)
		61500091	Genesis	\$ (31,772)
		61500091	Genesis/Genesis (CO A/B)	\$ (227,937)
		61500098	EGS/EP/L SUPP/GRS/GRS	\$ (149,500)
		61500100	Infrastructure Costs/Genesis/SQL	\$ (6,578)
		Result		\$ (417,140)
6210	PARADISE SOLAR FARM	61500090	PARADISE PRODUCTION/FIXED (S)	\$ (9,000)
		61500090	ASCH PRODUCTION/FIXED (S)	\$ (15,296)
		61500098	PARADISE SOLAR/GEN/GEN/GEN/GEN/GEN	\$ (30,656)
		61500098	QUALITY TRAINING/NERE & SUPER WIND W/	\$ (150)
		Result		\$ (46,102)
6211	ATAMONT REPAIR/WEBINAR SUPP	61500091	ATAMONT REPAIR/WEBINAR SUPP	\$ (3,663)
		61500094	Labor/License Costs for SCADA SQL Server	\$ (4,302)
		Result		\$ (7,965)

Account Number	Description	Amount
8216	PERRIN RANCH WIND MILLS	
	PERRIN RANCH HOME OFFICE SUPPOR	\$ (9,611)
815000901	PERRIN RANCH HOME OFFICE SUPPOR	\$ (27,616)
615000911	Halter Solar Mare Leasing	\$ (202)
615000931	Site Meeting 1/2 Horse WindPerrin Ranch	\$ (1,472)
615000931	Perrin's Leases PJM Energy Storage	\$ (2,959)
615000961	Perrin Ranch Infr Tools VM Water Catcher	\$ (14,302)
615000961	Printing of ID Badges & other print jobs	\$ (80)
	Result	\$ (56,242)
815000911	EGGS Support of Wind Farm Installation	\$ (14,270)
615000921	Mitico 2 Tools for New Waterwate	\$ (5,150)
	Result	\$ (19,420)
615000991	Codebooks to fix Road crossing with oak	\$ (3,686)
615000991	Codebooks to fix Road crossing with oak	\$ (3,384)
	Result	\$ (7,070)
815000001	SEABROOK POWER SYSTEMS GEN SU	\$ (238)
615000001	SEABROOK POWER SYSTEMS GEN SU	\$ (57,007)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (1,314)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (462)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (5,704)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (22,877)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (26,725)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (9,094)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (32,485)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (2,773)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (21,409)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (66,056)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (2,801)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (4,326)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (27,680)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (40,072)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (10,213)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (5,056)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (133,787)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (4,371)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (10,664)
615000002	SEABROOK POWER SYSTEMS GEN SU	\$ (6,180)

615000021	HDA Fee Support Clean	\$ (25,889)
615000022	PDA Training Assessment	\$ (49,389)
615000023	PDA Fee Charge Support	\$ (30)
615000024	PDA Marketing Material Support	\$ (1,151)
615000025	PDA NBO Support	\$ (3,502)
615000026	PDA 400050001VA Support	\$ (34,493)
615000027	PDA 400050002VA Support	\$ (10,585)
615000028	PDA 400050003VA Support	\$ (11)
615000029	Maintenance Fee Support	\$ (40,072)
615000030	BAEIS Support	\$ (124,426)
615000031	DAEIS Support	\$ (99)
615000032	DAEIS Commercial Support	\$ (54,613)
615000033	DAEIS Support	\$ (813)
615000034	DAEIS Support	\$ (2,671)
615000035	DAEIS Support	\$ (5,986)
615000036	DAEIS Support	\$ (6,454)
615000037	DAEIS Support	\$ (212)
615000038	DAEIS Support	\$ (16,385)
615000039	DAEIS Support	\$ (29,096)
615000040	DAEIS Support	\$ (1,299)
615000041	DAEIS Support	\$ (10,317)
615000042	DAEIS Support	\$ (1,670)
615000043	DAEIS Support	\$ (34,951)
615000044	DAEIS Support	\$ (1,670)
615000045	DAEIS Support	\$ (1,007)
615000046	DAEIS Support	\$ (5,794)
615000047	DAEIS Support	\$ (2,235)
615000048	DAEIS Support	\$ (3,497)
615000049	DAEIS Support	\$ (2,235)
615000050	DAEIS Support	\$ (5,081)
615000051	DAEIS Support	\$ (24,963)
615000052	DAEIS Support	\$ (63,555)
615000053	DAEIS Support	\$ (21,289)
615000054	DAEIS Support	\$ (1,135)
615000055	DAEIS Support	\$ (2,913)
615000056	DAEIS Support	\$ (11,752)

	61500101	Scheduling Support PDA DA Outage	
	Result		
200			
	EPICGROUP INTERNATIONAL		
	61500004	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (1,824)
	61500008	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (61,944)
	61500006	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (135,316)
	61500008	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (122,190)
	61500008	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (13,306)
	61500004	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (608)
	61500004	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (1,472)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (1,023)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (126)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (487)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (9,288)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (362)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (14,871)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (16,947)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (11,949)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (14,996)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (4,504)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (14,541)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (3,472)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (7,570)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (61,464)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (74)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (147)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (147)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (74)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (36,385)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (40,214)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (9,803)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (3,918)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (4,842)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (432)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (535)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (2,059)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (2,034)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (2,578)
	61500021	EPIC SOLAR ASSET TRANSFER PROJECT	\$ (2,263)

		615000981	Sumnerhaven Wind - TX Content Suppliers	\$ (6,627)
		615000981	Martin Miller - TX Content Suppliers	\$ (2,324)
		615000981	Commission over SPTM Node Substation	\$ (21,186)
		615000981	GR Supplier Search Wind	\$ (2,228)
		615000981	Legal Support for Canada Wind	\$ (756)
		615001001	Legal Support for Chile Solar	\$ (416)
		Result		\$ (633,979)
7408		615000984	Spain entity board meeting - July 24th	\$ (11,164)
6900		615000982	Site Support for METTOWER WORK	\$ (510)
		615000986	Legal Support for Billwaver	\$ (855)
		615000989	ID Badges for ME Miller	\$ (36)
		Result		\$ (1,401)
8001		615000989	Office maintenance and works	\$ (89)
8187		615000984	Material costs for SGADA SOLAR	\$ (1,101)
		615000985	Material Stock for Blubber Point	\$ (93)
		615000988	Quality Training for Nextera OS/ CAD Canada	\$ (750)
		Result		\$ (1,944)
		ember		

ment 1 to Q294)

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Resp. cost center	Version	WES Reporting WES	FPLN	NEER	PGD	Service Agreement	THS	(PA)	2012	2013
FPL Corporate Finance	PGD	JPSGD00000052701010	FPL	NEER	PGD	Service Agreement	THS	(PA)	\$ 1,434,602	\$ 1,501,330
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Service Agreement	THS	(TS)	\$ 2,465,426	\$ 2,567,614
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Service Agreement	THS	(CM)	\$ 87,917	\$ 91,357
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 70,344	\$ 37,057
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(BS)	\$ 366,840	\$ 374,172
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(TS)	\$ 1,277,020	\$ 1,338,147
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(TS)	\$ 627,504	\$ 641,004
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(TS)	\$ 975,828	\$ 995,913
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(TS)	\$ 489,588	\$ 499,952
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(TS)	\$ 1,586,803	\$ 1,967,971
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(TS)	\$ 114,785	\$ 116,514
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(TS)	\$ 786,219	\$ 823,781
	Human Resources	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 116,198
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	1259000	1283000
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 839,068	\$ 912,441
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
PGD		JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
General Counsel	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 229,238	\$ 240,153
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 427,336	\$ 447,574
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 346,489	\$ 362,829
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
Information Management	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 2,408,873	\$ 2,541,972
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 300,000	\$ 306,000
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 1,000,000	\$ 1,020,000
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 1,570,000	\$ 615,000
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 173,202	\$ 189,079
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 215,970	
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)	\$ 586,053	\$ 759,546
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		
	PGD	JPSGD00000052701010	FPL	NEER	PGD	Specific Support	THS	(PA)		

Q.

Transactions with Affiliated Companies.

For questions 294-296, please refer to page 1, Exhibit KO-10, of witness Ousdahl's direct testimony:

The note on line 13 reads "includes FPL Read Power." Please explain in detail FPL's relationship with Read Power and provide the total amount of direct charges allocated to Read Power for 2011, 2012, and 2013?

A.

FPL Read Power is a subsidiary of NextEra Energy Capital Holdings, Inc. and an affiliate of FPL, offering Florida residential customers back-up generator solutions. As shown in MFR C-31 Update, Read Power incurred charges from FPL of \$86,515 and \$32,532 for 2011 and January through March 2012 respectively for shared services. These shared services provided by FPL to Read Power were primarily for accounting, financial, management and administrative, license fees, and customer services. There are no direct charges forecasted from FPL to FPL Read Power for the remainder of 2012 or 2013.

Q.

Transactions with Affiliated Companies.

For questions 294-296, please refer to page 1, Exhibit KO-10, of witness Ousdahl's direct testimony:

The note on line 15 reads "includes NextEra Capital Holdings, Inc. and Alandco." Please explain in detail FPL's relationship with Alandco and provide the total amount of direct charges NextEra Capital Holdings, Inc., and Alandco incurred in 2011, January through March 2012, and are projected to incur in 2013.

A.

Alandco is a subsidiary of NextEra Energy Capital Holdings, Inc. (and an affiliate of FPL) engaged in the real estate business. Services provided by FPL to Alandco include accounting, computer services, financial, general management and administrative, legal services and marketing. See below for a summary of total direct charges (actual and forecasted) for Alandco and NextEra Energy Capital Holdings, Inc.

Actual 2011 Direct Charges Incurred

Alandco	\$ 1,503
NextEra Energy Capital Holdings, Inc.	\$ 8,182,616

Actual 2012 Direct Charges – January thru March

Alandco	\$ 8,924
NextEra Energy Capital Holdings, Inc.	\$ 1,607,689

Forecasted 2012 Direct Charges

Alandco	\$ 21,000
NextEra Energy Capital Holdings, Inc.	\$ 6,710,984

Forecast 2013 Direct Charges

Alandco	\$ 22,000
NextEra Energy Capital Holdings, Inc.	\$ 6,688,508

Q.

For questions 297 and 298, please refer to page 29, line 13 through page 30, line 2 of FPL's witness Ousdahl's direct testimony:

Please explain what is meant by the phrase "costs are fully loaded", and provide information that shows the assumptions and calculations used to load the costs.

A.

The phrase "costs are fully loaded" as used in Witness Ousdahl's testimony related to Service Fees refers to the fact that when an employee provides services to an affiliate, there are costs incurred by the Company in addition to the salary dollars paid to the individual. They are payroll-related costs (such as the cost of employee benefits, the cost of payroll taxes, and the cost of workers compensation insurance) and costs the company incurs in support of the individual providing the service (such as the cost of supervision, the cost of facilities used by the employees, and the cost of information technology). Please see page 15 of Exhibit No. KO-9 in Witness Ousdahl's direct testimony for details of the Service Fee loaders. In addition, the information that shows the assumptions and calculations used to load the costs is included in the file provided in FPL's response to OPC's First Request for Production of Documents No. 4, and is further explained in FPL's response to OPC's Eighth Set of Interrogatories No. 153.

Q.

For questions 297 and 298, please refer to page 29, line 13 through page 30, line 2 of FPL's witness Ousdahl's direct testimony:

Please state how the fully loaded costs for the "Service Fees" differ from the affiliate payroll loadings for other costs?

A.

The non-productive portions (holiday pay, vacation pay, sick pay, etc.) of the salaries of service fee employees are included in the payroll dollars allocated to affiliates. This differs from direct charges, where payroll costs charged only include productive time. For direct charge payroll, an additional overhead is added to allocate a portion of the employee's non-productive payroll costs to the affiliate. This additional overhead is calculated as a percentage of the charged payroll dollars.

Q.

Refer to Exhibit KO-9, Page 7 of 16, FPL's Cost Allocation Manual and the above cited testimony by witness Ousdahl. If the Nuclear, IM and EMT Service Fees do not receive the non-productive piece of the loader because full salaries are allocated based on relevant drivers to each entity served, please specify the costs addressed in the above cited testimony by witness Ousdahl that are fully loaded.

A.

Service Fees are fully loaded. The non-productive portions (i.e. holiday pay, vacation pay, sick pay, etc.) of the salaries of service fee employees are included in the payroll dollars allocated to affiliates.

Q.

For questions 300-302, please refer to page 1, Exhibit KO-11, of witness Ousdahl's direct testimony:

Does the \$8,390,350 amount listed on line 1 for the 2011 historical year represent Nuclear Service Fees that FPL was paid for services FPL provided to an affiliate, or Nuclear Services Fees FPL paid to an affiliate for services an affiliate provided to FPL? In your response, please specify and provide a breakdown of the total amount by month and type of service.

A.

The \$8,390,350 amount listed on line 1 for the 2011 historical year represents Nuclear Service Fees FPL received from the affiliate for services provided to the affiliate. See Attachment No. 1 for the breakdown of the total amount by month and type of service.

Florida Power & Light Company
Docket No. 120015-EI
Staff's Eighth Set of Interrogatories
Interrogatory No. 300
Attachment No. 1
Page 1 of 1

	January	February	March	April	May	June	July	August	September	October	November	December	2011 Historical Year
Nuclear Service Fee	\$ 680,440	\$ 680,440	\$ 680,440	\$ 670,282	\$ 670,282	\$ 670,282	\$ 666,995	\$ 789,888	\$ 732,795	\$ 707,114	\$ 751,620	\$ 689,774	\$ 8,390,350

Exhibit KO-11 line 1, represents amounts paid by the affiliate to FPL for nuclear services provided.
Monthly amounts invoiced are primarily for the following services: fuel, training, business and regulatory support, engineering, assurance and licensing.

Q.

For questions 300-302, please refer to page 1, Exhibit KO-11, of witness Ousdahl's direct testimony:

Does the \$2,373,407 amount listed on line 2 for the 2011 historical year represent Energy Marketing and Trading Service Fees that FPL was paid for services FPL provided to an affiliate, or Energy Marketing and Trading Services Fees FPL paid to an affiliate for services an affiliate provided to FPL? In your response, please specify and provide a breakdown of the total amount by month and type of service.

A.

The \$2,373,407 Energy Marketing & Trading Service Fee listed on Exhibit KO-11 for the Historical Year 2011 represents the charge for services FPL provided to an affiliate. The service fee includes costs related to both Risk Management and Systems activities. Detailed information about the service fee components for each month during 2011 can be found in Attachment No. 1. Additional discussion of the service fee, associated modeling, and supporting documents can be found in FPL's response to OPC's Eight Set of Interrogatories No. 143 and OPC's Eighth Request for the Production of Documents No. 75.

Energy Marketing & Trading Service Fee			
2011			
	Systems	Risk Management	Total
January	\$193,714	\$73,911	\$267,625
February	\$143,583	\$49,274	\$192,857
March	\$308,666	\$96,395	\$405,061
April	\$119,113	\$54,958	\$174,071
May	\$110,637	\$22,530	\$133,167
June	\$83,898	\$42,284	\$126,182
July	\$189,120	\$38,685	\$227,804
August	\$141,609	\$20,969	\$162,578
September	\$172,588	\$32,531	\$205,119
October	\$144,084	\$25,532	\$169,615
November	\$152,780	\$28,649	\$181,429
December	\$111,541	\$16,357	\$127,898

Q.

For questions 300-302, please refer to page 1, Exhibit KO-11, of witness Ousdahl's direct testimony:

Does the \$1,996,037 amount listed on line 3 for the 2011 historical year represent Information Management Service Fees that FPL was paid for services FPL provided to an affiliate, or Information Management Services Fees FPL paid to an affiliate for services an affiliate provided to FPL? In your response, please specify and provide a breakdown of the total amount by month and type of service.

A.

The amount listed on line 3 for the 2011 historical year represents Information Management Service Fees that FPL was paid for services FPL provided to our nuclear affiliates. The type of service provided is "nuclear fleet shared systems support," and Attachment No. 1 is the monthly breakdown of the total amount.

Florida Power & Light Company
 Docket No. 120015-EI
 Staff's Eighth Set of Interrogatories
 Interrogatory No. 302
 Attachment No. 1
 Page 1 of 1

JAN 2011	FEB 2011	MAR 2011	APR 2011	MAY 2011	JUN 2011	JUL 2011	AUG 2011	SEP 2011	OCT 2011	NOV 2011	DEC 2011	Overall Result
\$ 175,856	\$ 160,583	\$ 152,228	\$ 142,719	\$ 138,747	\$ 188,696	\$ 168,228	\$ 155,649	\$ 154,228	\$ 151,882	\$ 175,544	\$ 173,002	\$ 1,996,827

Q.

For questions 303 and 304, please refer to page 29, lines 15-19, of witness Ousdahl's direct testimony:

Please state how often FPL performs a "time study or specific analysis by function" relative to the allocation of costs for the trading and marketing function of FPL's affiliate, NextEra Energy Resources?

A.

The time studies for both Risk Management and Systems activities are prepared and implemented on an annual basis. The studies are developed mid-year, typically during June or July, and are effective until the next study is performed the following year. The time studies developed during June 2010, and then implemented during July 2010, were effective until July 2011, when the subsequent time studies were completed.

Q.

For questions 303 and 304, please refer to page 29, lines 15-19, of witness Ousdahl's direct testimony:

Please state the date the last "time study or specific analysis by function" was conducted and explain how this activity is normally accomplished.

A.

The last time studies for both Risk Management and Systems activities were conducted in June 2011. The results of those studies were applied to the Energy Marketing & Trading Service Fee, also identified as the Back Office Allocation, from July through the end of the year 2011. As more fully discussed in FPL's response to Staff's Eighth Set of Interrogatories No. 303, each study is developed mid-year, typically during June or July, and is effective until the next study is performed the following year. The prior time studies, completed mid-year 2010 would have been applied to the first part of year 2011.

A separate time study is performed each for Risk Operations, Credit, and Management personnel when developing the Risk Management time study, as these groups are all part of that organization. The functions/employees for each group are identified, along with the daily duties performed. The information is further separated by business unit (FPL or NextEra) and the amount of time associated with performing the various duties. The resulting information is then annualized to determine the number of staff and percentage of payroll that needs to be allocated to the business units to properly reflect the amount of time spent completing the various activities. The Systems time study is completed in similar fashion. The functions/employees providing services to both FPL and NextEra are identified, along with the activities being performed. The amount of time employees spend performing the various duties is then determined. The information is next compiled and a table is developed to summarize the amount of time the different employees spend working on FPL and NextEra activities. The resulting employees/positions and percentages are included in the Back Office Allocation modeling.

Q.

For questions 305-307, please refer to page 30, lines 10-12, of witness Ousdahl's direct testimony:

Please state how the "specific factors" that FPL uses to allocate the cost of ongoing services shared jointly to support utility and affiliate operations developed?

A.

The process for the determination of Affiliate Management Fee (AMF) services and the selection of the appropriate allocation(s) is a collaborative process between the business unit providing the service and the Cost Measurements and Allocation group in FPL's accounting organization. The factors are reviewed each year during the budget cycle to ensure the continued reasonableness of the measures being used to calculate the allocation percentages. The first step in the process is to identify the service to be provided to the affiliates. Next, a selection of appropriate cost drivers is made. The relevant data is then collected and allocation factors are developed and applied.

Q.

For questions 305-307, please refer to page 30, lines 10-12, of witness Ousdahl's direct testimony:

Please state how often the factors are modified or changed, when these factors were last modified or changed, and what were the changes or modifications. If provided previously in MFRs, testimony, or discovery, please provide specific reference cites. Also in your response, please identify the individuals responsible for developing, updating, and approving the factors.

A.

The factors described on page 30, lines 10 -12 of witness Ousdahl's testimony are updated annually as part of the budget process. The factors were last modified for use in the 2012 budget and have been applied to actual data beginning January 1, 2012. The changes that were made to the allocation percentages between what was applied in 2011 and what was forecasted for 2012 and 2013 were made to update the data underlying the allocation percentages from actual data as of the end of 2011. See Exhibit KO - 12 for the allocation factors applied to 2011 and forecasted for 2012. The Information Management allocation factors are developed by the Manager of Cost and Performance in the Information Management organization. The headcount allocation factors are developed by the Cost and Performance Leader in the Human Resources organization. The information for the square footage allocation factors are obtained from the Corporate Operations Analyst in the Facilities organization. The megawatt allocation factors are developed by the Production Assurance Manager in the Power Generation Division. The Manager of Cost Measurement and Allocations provides the overall review and approval for each of the factors and submits them for inclusion into the master data table.

Q.

For questions 305-307, please refer to page 30, lines 10-12, of witness Ousdahl's direct testimony:

When the factors are developed or modified, are they submitted to an outside regulatory body such as the Security Exchange Commission (SEC) or the Florida Public Service Commission for review and/or approval?

A.

FPL does not seek annual approval of its allocation factors from its regulators. The Florida Public Service Commission has reviewed the Company's Affiliate Management Fee (AMF) methodology and calculations as part of prior base rate proceedings. As part of FPL's last base rate proceeding (Docket No. 080677-EI), the FPSC found FPL's AMF methodology to be reasonable, as noted on page 155 in Order No. PSC 10-0153-FOF-EI, Docket No. 080677-EI. In addition, affiliate cost allocations are an integral part of FPL's internal controls as memorialized in its Sarbanes-Oxley control procedures and such internal controls are actively reviewed by FPL's external auditors, which are subject to the oversight of the Public Company Accounting Oversight Board (PCAOB).

Q.

In FPL's Response to OPC's First Set of Interrogatories, No. 12, FPL indicated that "operational costs are determined by cost study". Please state how and when the cost studies are conducted. In your response, please identify the individual(s) responsible for conducting the cost studies and the individual(s) that develops the rates charged to FPLES based on the results of the cost studies.

A.

See below for detailed narrative explanations regarding the cost studies referred to in the question above:

BILLING AND PAYMENTS (Items 1-4 in Matrix of Services from FPL's response to OPC's First Set of Interrogatories No. 12)

Developed by: Customer Service Senior Business Analyst

During the fall of each year, the cost per transaction calculations for printing and payment processing services performed by Customer Billing for the benefit of FPL's affiliated companies are updated with the current costs. Once the calculations are approved by Cost Accounting, the updated cost per transaction is applied during the following year, based on the actual volume of transactions processed.

Printing Services:

The current cost per transaction calculation for printing services itemizes the volumes and all costs associated with the different document types printed (Bills, Vendor Checks, Payroll Checks, Direct Deposit Statements, etc.) for the affiliated companies. The calculation captures the following costs:

- .. Salary costs loaded with an external Pension, Welfare, Taxes and Insurance (PWTI) rate
- .. Forms costs (paper and envelopes)
- .. Maintenance costs (high speed printers and inserters)
- .. Supplies costs (toner and developer)
- .. Software costs
- .. Equipment costs (includes Depreciation, Return on Investment, Taxes and Insurance)
- .. Building space usage
- .. Postage costs (when applicable)

The aggregate of costs associated with each document type is divided by the previous year's volume to arrive at a cost per transaction. In the case of Affiliated Company Products and Services that appear as line items on the utility bill, a printing and mailing cost per print line is applied according to the number of product/services the customer receives.

Payment Processing Services:

The current cost per transaction calculation for payment processing services itemizes the volumes and all costs associated with the automated and manual processing of payments for the affiliated companies. The calculation captures the following costs:

- .. Salary costs loaded with an external PWTI rate
- .. Maintenance costs (high speed printers and inserters)
- .. Supplies costs
- .. Software costs
- .. Building space usage

The aggregate of costs associated with the service type is divided by the previous year's volume to arrive at a cost per transaction. In the case of Affiliated Company Products and Services that appear as line items on the utility bill, a payment processing cost per charge line is applied according to the number of product/services the customer receives.

MISCELLANEOUS CALLS OVERVIEW (Item 5 in Matrix of Services)

Developed by: Customer Service Financial & Planning Supervisor

FPL will assist FPLES customers who call FPL with FPLES inquiries and complaints related to the various value-added products and services offered by FPLES. FPL is reimbursed for the time its agents (FPL and outsourcer) spend handling FPLES customer inquiries and complaints. Since the volume of these calls is relatively low, this reimbursement is processed quarterly.

Every quarter, FPL provides data for the calculation of the amount that FPLES will reimburse FPL for handling FPLES customer inquiries and complaints. The calculation contains the following components: monthly cost per call for FPL agent-handled calls (total monthly payroll divided by the number of calls handled by FPL agents), monthly cost per call for outsource agent-handled calls (total monthly outsourcer expenses divided by the number of calls handled by outsource agents), number of calls handled monthly by FPL and outsource agents, number of FPLES customer inquiry/complaint calls handled monthly by FPL and outsource agents, and percentage of average handle time per transfer relative to overall average handle time for all calls handled by FPL (FPL and outsource agents combined).

Assumptions:

- Average handle times vary by each value-added product or service call type and are provided by system-generated reports from the Automatic Call Distributor (ACD).
- Total average handle time for all calls is the previous year's year-end average provided by system-generated reports from the ACD.

Process:

The following process steps are taken to calculate the appropriate amounts that FPLES reimburses FPL for services:

Determining Call Handling Costs

Payroll Expenses - Determine regular and overtime payroll expenses for customer care agents and supervision via SAP BW reports that are extracted to capture regular and overtime payroll costs associated with customer care operations.

Outsourcing Expenses - Record outsourcer expenses for call handling, which are determined by either recording monthly invoices or accruals for outsourcing. If accruals are used in the calculation, then adjustments are made in the following month to true-up the difference when the actual invoice is processed.

Determining Call Volume

- Call volumes are provided by system-generated reports from the Automatic Call Distributor (ACD).
- FPL agent-handled calls are recorded separately from outsourcer agent-handled calls to determine the percentage of work performed by each entity, which affects the distribution of reimbursed expenses (payroll and non-payroll outside services).
- The FPLES calls handled by FPL are recorded and used to determine the reimbursement amounts.

Determining Cost per Call

- Calculating FPL and outsourcer costs per call:

FPL cost per call is determined by dividing total payroll costs by the total number of calls handled by FPL agents.

Outsourcer cost per call is determined by dividing total outsourcer expense (invoice or accrual amount) by the total number of calls handled by outsourcer agents.

Determining Average Handle Time (AHT)

- Calculating AHT percentages:

The AHT to handle an FPLES call is divided by the total overall AHT (see assumptions above) to create an AHT percentage that is used in the reimbursement calculation.

Determining Reimbursement Amounts

- Calculating payroll reimbursements:

Payroll expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of FPLES calls handled by FPL agents

Calculated FPL cost per call

Calculated AHT percentage

- Calculating non-payroll outside services reimbursements:

Non-payroll (outside services) expenses reimbursed by FPLES are calculated by multiplying the following three items together:

- Number of FPLES calls handled by outsourcer agents
- Calculated outsourcer cost per call
- Calculated AHT percentage

Miscellaneous Calls – FPSC Complaint Handling Related to FPLES (included in Item 5 in Matrix of Services)

Developed by: Customer Service Financial Analyst II

Throughout the course of the year, FPL's customer advocacy group responds to customer complaints received at the FPSC. Included in these complaints are complaints specific to FPLES products and services.

Once a year, the cost associated with handling complaints specific to FPLES are charged back to FPLES. The costs are calculated by multiplying the average complaint handling cost from the prior year by the number of FPLES complaints handled.

The average cost per complaint is calculated by taking the total prior year budget (actual) for the customer advocacy group responsible for complaint handling and dividing it by the total number of complaints handled. The budget includes:

- Payroll
- Telephone Service
- Postage
- Other costs

The costs are updated on an annual basis.

TRANSFER CALLS OVERVIEW (Item 6 in Matrix of Services)

Developed by: Customer Service Financial & Planning Supervisor

FPL provides service to FPLES by transferring calls to them when customers call to connect or transfer electrical service. FPLES provides customers with opportunities for value-added services (e.g.: home newspaper delivery, phone service, satellite television, etc.) during the call. FPL is reimbursed for the time its agents (FPL and outsourcer) spend transferring calls to FPLES.

Every month, FPL calculates the amount that FPLES will reimburse FPL. The calculation contains the following components: monthly cost per call for FPL agent-handled calls (total monthly payroll divided by the number of calls handled by FPL agents), monthly cost per call for outsource agent-handled calls (total monthly outsourcer expenses divided by the number of calls handled by outsource agents), number of calls handled monthly by FPL and outsource agents, number of calls transferred monthly to FPLES by FPL and outsource agents, and the percentage of average handle time per transfer relative to overall average handle time for all calls handled by FPL (FPL and outsource agents combined).

Note: In March 2012, FPL began notifying customers that they would be transferred to an affiliate and allowed customers to opt-out of being transferred. This process change increased the percentage of average handle time FPL agents spent speaking with customers, which also increased the reimbursement to FPL.

Assumptions:

- Average handle time to transfer calls to FPLES is 10 seconds
- Total average handle time for all calls is the previous year's year-end average provided by system-generated reports from the Automatic Call Distributor

Process:

The following process steps are taken to calculate the appropriate amounts that FPLES reimburses FPL for services:

Determining Call Handling Costs

Payroll Expenses - Determine regular and overtime payroll expenses for customer care agents and supervision via SAP BW reports that are extracted to capture regular and overtime payroll costs associated with customer care operations.

Outsourcing Expenses - Record outsourcer expenses for call handling, which are determined by either recording monthly invoices or accruals for outsourcing. If accruals are used in the calculation, then adjustments are made in the following month to true-up the difference when the actual invoice is processed.

Determining Call Volume

- Call volumes are provided by system-generated reports from the Automatic Call Distributor (ACD).
- FPL agent-handled calls are recorded separately from outsourcer agent-handled calls to determine the percentage of work performed by each entity, which affects the distribution of reimbursed expenses (payroll and non-payroll outside services).
- Calls transferred to FPLES are also recorded separately and are used to calculate reimbursement amounts.

Determining Cost per Call

- Calculating FPL and outsourcer costs per call:

FPL cost per call is determined by dividing total payroll costs by the total number of calls handled by FPL agents.

Outsourcer cost per call is determined by dividing the total outsourcer expense (invoice or accrual amount) by the total number of calls handled by outsourcer agents.

Determining Average Handle Time (AHT)

- Calculating AHT percentages:

The AHT to transfer a call to FPLES is divided by the total overall AHT (see assumptions above) to create an AHT percentage, which is used in the reimbursement calculation.

Determining Reimbursement Amounts

- Calculating payroll reimbursements:

Payroll expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of FPL agent-handled calls transferred to FPLES

Calculated FPL cost per call

Calculated AHT percentage

- Calculating non-payroll outside services reimbursements:

Non-payroll (outside services) expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of outsourcer agent-handled calls transferred to FPLES

Calculated outsourcer cost per call

Calculated AHT percentage

SPACE CHARGES (Items 7-8 in Matrix of Services)

Developed by: CRE Cost & Performance Manager and Sr. Corp Real Estate Rep. with inputs from Facilities Management, Finance, Accounting, and External Third Parties

Each month, the Corporate Real Estate Department (CRE) performs an analysis of the utilization of space and furniture by affiliates. The utilization, multiplied by the market rate (which is based on an analysis prepared every 5 years), is billed to affiliates on a monthly basis. Please see FPL's response to OPC Eighth Request for Production of Documents No. 80 for the calculations of these billings and market study information.

EMT SERVICES (Items 9-11 in Matrix of Services)

Developed by: Accounting Manager, EMT; Senior Director, Wholesale Operations; Financial Trading Desk Head; VP, Trading Risk Management

FPL provides a limited amount of front-office trading, mid-office risk management, and back-office accounting services to FPLES. Employee costs are charged directly to FPLES through a fixed payroll distribution from personnel involved with providing services. The payroll distribution percentages are established/reviewed annually by department managers after completing an analysis of the amount of time they expect various personnel to spend performing each FPLES-related activity. The resulting payroll distribution values are also compared to the prior year's actual results/expenses to confirm the reasonableness of established rates.

Once each of the above cost studies are complete, the Manager of Cost Measurement and Allocations provides the overall review and approval for each of the factors and submits them for inclusion into the master data table.

Note: The cost studies described above are filed as attachments to FPL's response to OPC's Eighth Set of Interrogatories No. 159.

Q.

For questions 309 and 310, please refer to FPL's Response to OPC's First Set of Interrogatories, No. 14:

In Interrogatory No. 14, FPL was asked to explain how NEE non-regulated subsidiaries compensate FPL for use of FPL's name, and in the Response FPL indicated that "FPL is compensated for all goods and services it provides to affiliates consistent with Rule 25-6.1351, F.A.C., Cost Allocations and Affiliate Transactions." Please identify any specific processes and procedures that FPL uses to ensure that FPL is compensated consistent with Rule 25-6.1351, F.A.C., Cost Allocations and Affiliate Transactions.

A.

Please see sections of Witness Ousdahl's testimony below for a description of the specific processes and procedures that FPL uses to ensure that FPL is compensated consistent with Rule 25-6.1351. In addition to these controls, the affiliate billing process is subject to periodic review by FPL's Internal Audit Department.

Page 31, line 19 through Page 32, line 17 describes the Cost Allocation Manual (CAM), the Company's Sarbanes-Oxley (SOX) processes to ensure the appropriate charging of payroll to affiliates, and the role of the Cost Measurements and Allocation Department as the primary control and oversight organization, whose mission is to ensure that FPL complies with Rule 25-6.1351. The CAM has been filed as Exhibit KO-9.

Page 32, line 19 through Page 33, line 2 describes affiliate reporting and transparency and indicates that FPL complies with strict affiliate accounting and reporting requirements as mandated by the Commission.

Page 33, line 4 through Page 33, line 13 describes how the affiliate billing process is included in the Company's process of internal control review for SOX 404 compliance and outlines the objectives of that review to ensure that adequate controls are in place. See FPL's Response to Staff's Fourth Set of Interrogatories No. 136 for SOX 404 compliance controls.

Q.

For questions 309 and 310, please refer to FPL's Response to OPC's First Set of Interrogatories, No. 14:

Please identify and describe any benefits that FPL or its ratepayers receive from NEE's non-regulated subsidiaries as a result of the goods and services FPL provides to affiliates consistent with Rule 25-6.1351, F.A. C., Cost Allocations and Affiliate Transactions.

A.

As is discussed in the testimony of Witness Ousdahl, FPL and its customers benefit from services provided to NEE's subsidiaries in the following ways:

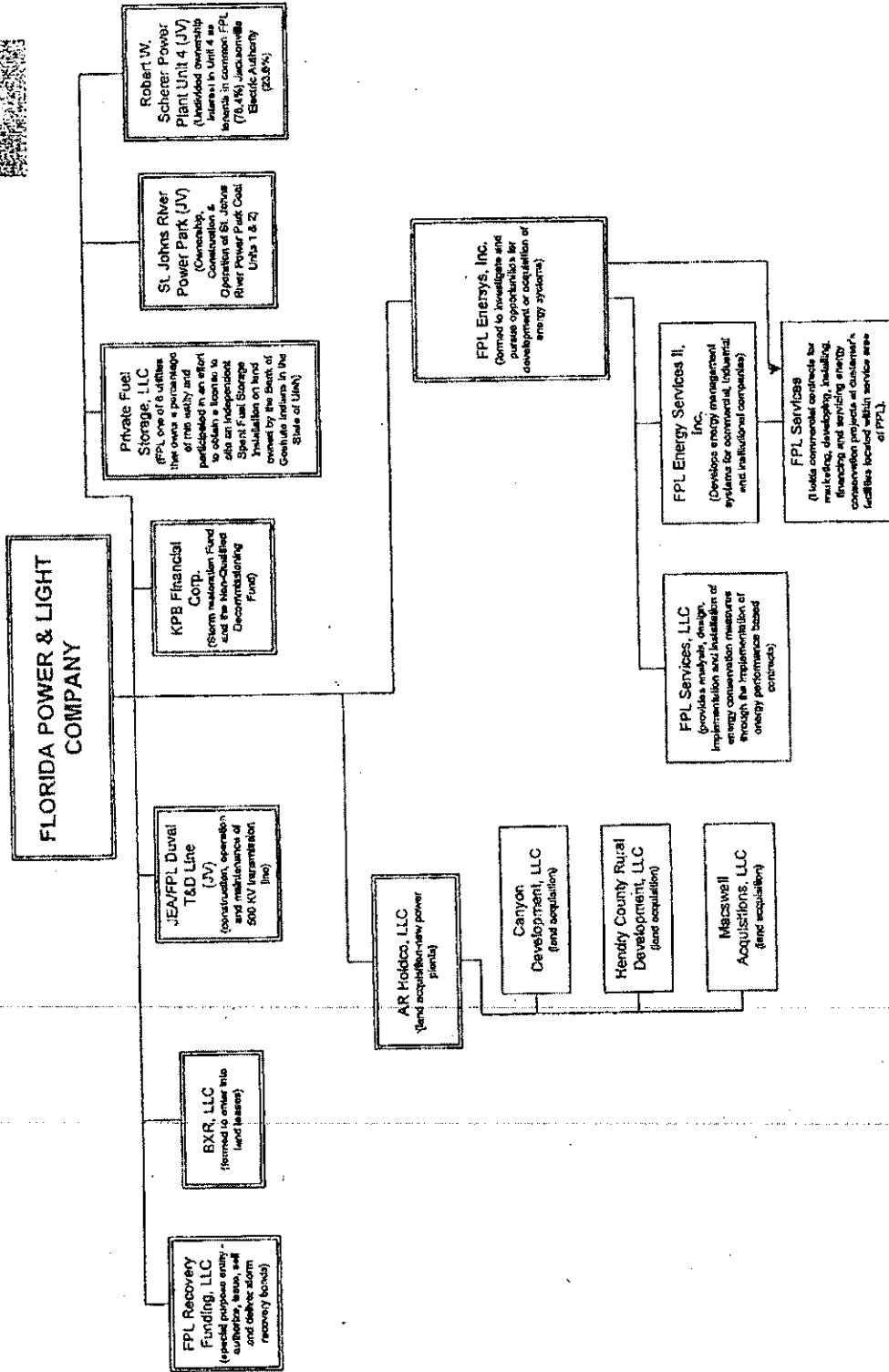
- Charging a portion of support services to its affiliates has allowed FPL to reduce its share of these necessary fixed costs for the benefit of its retail customers. By spreading the cost of required activities over a broader base, the customers' cost responsibility is reduced below what they would have otherwise incurred.
- The special skills and talents of all of NEE's employees can be leveraged over the largest organizational reach. The opportunity to manage the construction and operation of the fleet of assets brings scale, breadth, and depth of knowledge and experience that could not be achieved by FPL on a stand-alone basis.
- The enhanced purchasing power of the larger enterprise allows FPL to achieve greater economies of scale and bargaining power in purchasing than would be the case on a stand-alone basis.

Q.

Refer to FPL's Responses to OPC Interrogatories Nos. 14-16. Please identify NEE's non-regulated subsidiaries, and FPL's subsidiaries that are "consolidated as part of FPL's financials", and state which of these subsidiaries FPL's Response to OPC Interrogatory No. 14 addresses, if any.

A.

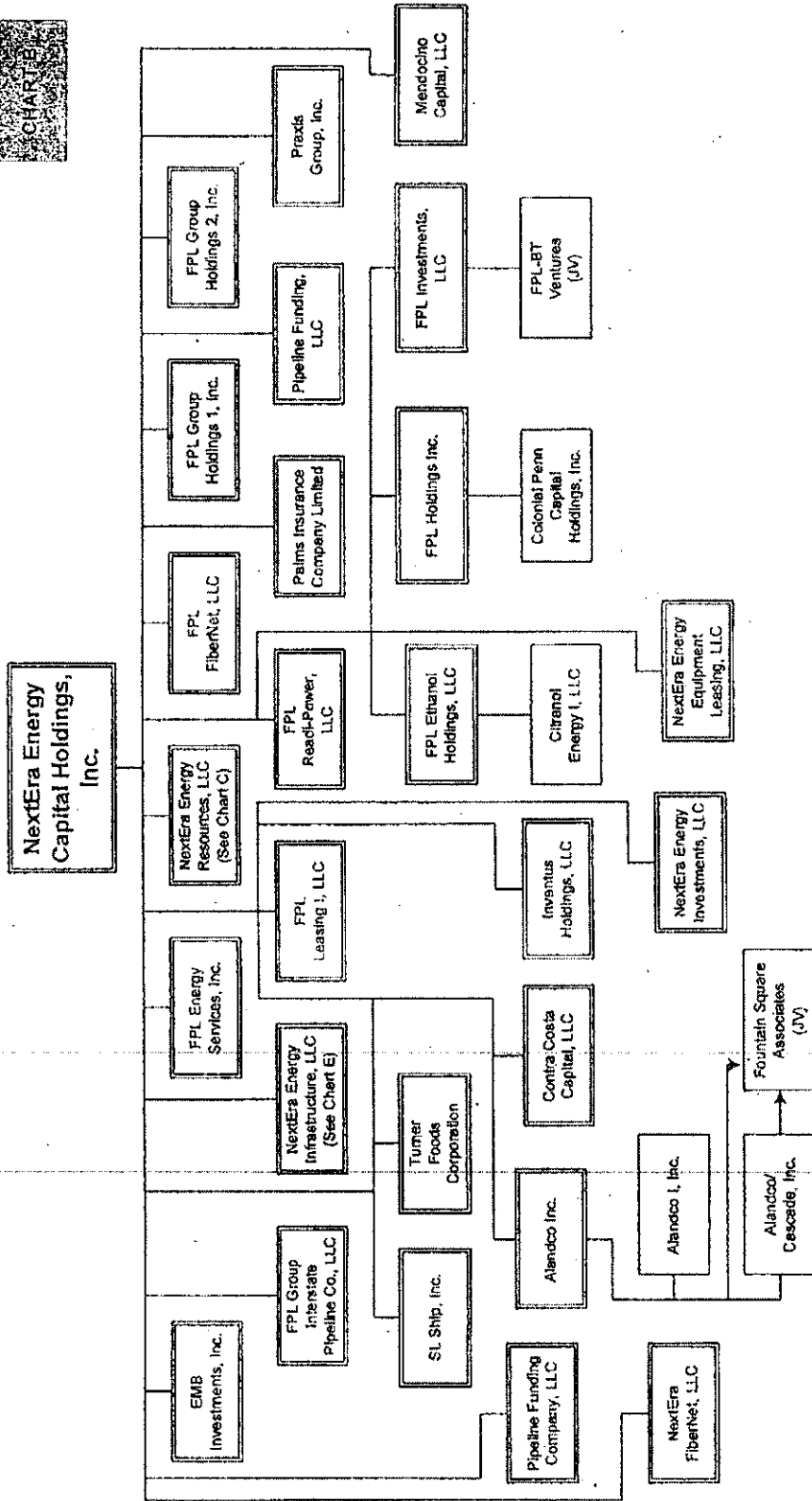
Attachment Nos. 1 and 2 are taken from the Company's 2011 Diversification Report. See Attachment No. 1 for the FPL Organization Chart for identification of FPL Consolidated Subsidiaries. See Attachment No. 2 for the NEE Organization Chart for identification of NEE's non-regulated subsidiaries. The statement in FPL's response to OPC's First Set of Interrogatories No. 14 applies to all FPL affiliates.



454-2

(Print Date_4/16/2012)

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company



454 3

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company (Print Date_4/16/2012)

Q.

Refer to FPL's Response to OPC's Interrogatory No. 18. Please explain how FPL and its ratepayers benefit from vendor contracts and relationships that FPL establishes for affiliates.

A.

When vendor relationships are leveraged across the enterprise, FPL and its customers benefit from supplier terms and responsiveness that reflect the higher volumes of transactions with those vendors.

Q.

Refer to Exhibit KO-11 and Attachment No. 2, Tab 1 of 1, of FPL's Response to OPC's Interrogatory No. 7, Schedule of FPL Service Fees. Please explain, and reconcile if necessary, the differences in the amounts listed for Nuclear, Energy Marketing and Trading, and Information Management for 2010, 2011, 2012, and 2013 in these two documents.

A.

There are no differences between Exhibit KO-11 and Attachment No. 2 of FPL's response to OPC's First Set of Interrogatories No. 7 in the amounts listed for Nuclear, Energy Marketing and Trading, and Information Management for 2011, 2012, and 2013. Note that OPC's First Set of Interrogatories No. 7 requested information for 2010 Service Fee data, which was not included in Exhibit KO-11.

AFFIDAVIT

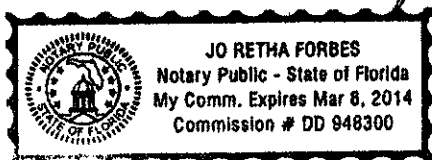

Pamela Metz

State of Florida)

County of Palm Beach)

I hereby certify that on this 6th day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Pamela L. Metz, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 300 from Staff's 8th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.


In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 6th day of June, 2012.




Notary Public, State of Florida

Notary Stamp:

AFFIDAVIT



Kimberly Herron

State of Florida)

County of Palm Beach)

I hereby certify that on this 7th day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kimberly Herron, who is personally known to me, and he/she acknowledged before me that he/she cosponsored the answer(s) to Interrogatory No(s) 312 from Staff's 8th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 7th day of June, 2012.



Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT


Andrew Dillman

State of Florida)

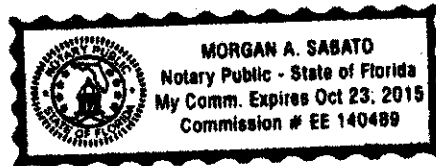
County of Palm Beach)

I hereby certify that on this 13th day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Andrew Dillman, who is personally known to me, and he acknowledged before me that he sponsored the answers to Interrogatory Nos. 301, 303, and 304; and co-sponsored Interrogatory No. 308, from Staff's Eighth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 13th day of June, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Kim Ousdahl

Kim Ousdahl

State of Florida)

County of Palm Beach)

I hereby certify that on this 13 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 294-299, 305-307, 309-311, and 313 from Staff's 8th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 13 day of June, 2012.

Nicole Gregory

Notary Public, State of Florida

Notary Stamp:



NICOLE ANDREA GREGORY
NOTARY PUBLIC
STATE OF FLORIDA
Comm# EE173212
Expires 2/26/2016

AFFIDAVIT

Kim Ousdahl

Kim Ousdahl

State of Florida)

County of Palm Beach)

I hereby certify that on this 13 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she co-sponsored the answers to Interrogatory Nos. 308 and 312 from Staff's 8th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 13 day of June, 2012.

Nicole Gregory

Notary Public, State of Florida

Notary Stamp:



NICOLE ANDREA GREGORY
NOTARY PUBLIC
STATE OF FLORIDA
Comm# EE173212
Expires 2/26/2016

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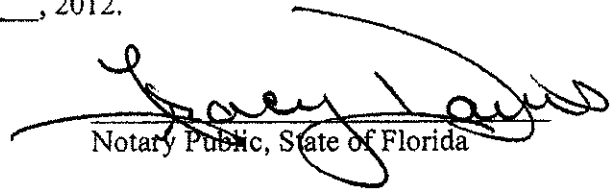

Rhode Root

State of Florida)

County of Palm Beach)

I hereby certify that on this 13 day of JUNE, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Rhode Root, who is personally known to me, and he/she acknowledged before me that he/she cosponsored the answer(s) to Interrogatory No(s) 308 from Staff's 8th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

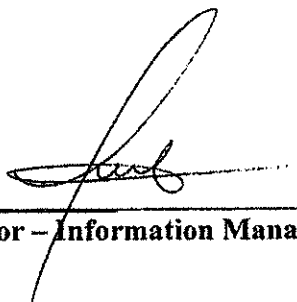
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 13 day of JUNE, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

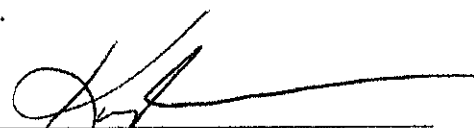


(Fabian Tejedor – Information Management)

State of Florida)
County of Palm Beach

I hereby certify that on this 13th day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Fabian Tejedor, who is personally known to me, and he/she acknowledged before me that he/she co-sponsored the answer(s) to Interrogatory No. 302 from Staff's 8th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 13 day of June, 2012.
KP



Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT


Jacqueline Cabrera

State of Florida

County of Miami-Dade

I hereby certify that on this 14 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Jacqueline Cabrera, who is personally known to me, and she acknowledged before me that she co-sponsored the answer to interrogatory number 308 from Staff's 8th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 14th day of June, 2012.


Notary Public, State of Florida

Notary Stamp:

